

# ALLIANCE FRANCAISE DE MANCHESTER

England & Wales · Charity number 1068084

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 1998-02-12

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

## Contact

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**Address** 125 Portland Street  
Manchester  
M1 4QD

**Phone** 01612367117

**Email** [reception@afmanchester.org](mailto:reception@afmanchester.org)

**Website** [www.afmanchester.org](http://www.afmanchester.org)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC GENERALLY BUT PARTICULARLY WITHIN GREATER MANCHESTER AND ITS ENVIRONS CONCERNING FRENCH LANGUAGE, LITERATURE, CULTURE AND ASSOCIATED MODES OF THOUGHT AND TO ADVANCE CULTURAL HARMONY AND LINGUISTIC DIVERSITY BY ENCOURAGING LINGUISTIC AND CULTURAL EXCHANGES, AND TO DO SO IN A MANNER THAT IS CONSISTENT WITH THE CONSTITUTIONAL DOCUMENTS OF THE ALLIANCE FRANÇAISE DE PARIS FOUNDED IN 1883, THE WORK OF WHICH HAS BEEN CONTINUED, SINCE 2008, BY THE FOUNDATION ALLIANCE FRANÇAISE. THE ALLIANCE FRANÇAISE DE MANCHESTER IS FOUNDED FOR CHARITABLE PURPOSES AND HAS NO POLITICAL OR RELIGIOUS AFFILIATIONS AND PROHIBITS ANY FORM OF DISCRIMINATION.

**Activities:** French Language and Cultural centre

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NO LIMITS BUT PARTICULARLY WITHIN GREATER MANCHESTER AND ITS ENVIRONS
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£441,260	£439,599	-	-
2023-12-31	£403,609	£362,367	-	-
2022-12-31	£329,524	£315,182	-	-
2021-12-31	£334,742	£356,652	-	-
2020-12-31	£360,760	£470,064	-	-

## Trustees

Name	Role	Appointed
Fred Blesser		2023-12-12
Isabelle Vanderschelden		2022-02-02
Jonathan Leese		2024-02-12
RODOLPHE SOULARD		2015-03-03
Romain Sebastien BARDOT		2024-02-12
Sirka Moore		2024-02-12
Stephen Chegwin		2024-05-29
Virginie Fayolle		2024-03-06



**ALLIANCE FRANCAISE DE MANCHESTER**

England & Wales - Charity number 1068084

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# Accounts

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**REGISTERED CHARITY NUMBER: 1068084**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31**  
**DECEMBER 2024**  
**FOR**  
**ALLIANCE FRANCAISE DE MANCHESTER**

**ALLIANCE FRANCAISE DE MANCHESTER**

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**for the Year Ended 31 December 2024**

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## **ALLIANCE FRANCAISE DE MANCHESTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2024**

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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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity conversion to a Charitable Incorporated Organisation was implemented in 2023. The focus on advancing the education of the public generally but particularly within the Greater Manchester region concerning French language, literature, culture and associated modes of thought and to promote cultural harmony and linguistic diversity by encouraging linguistic and cultural exchanges has been successfully implemented with no change in 2024.

The full-time Managing Director, whose salary is paid by the French Foreign Office, is assisted by the following members of staff:

- a course and exam administrator, full time: new employee since June 2024 after resignation of the previous staff member,
- a full-time course director,
- a full-time administration manager,
- 2 part time assistants: 1 in course and exam administration and 1 acting as administrator/receptionist in evening hours during term time and over the summer period.
- The remaining staff employed as teachers assist with other events as appropriate.
- Again In 2024, the Alliance had the benefit of two French volunteers gaining work experience in the UK.

#### **BUSINESS REVIEW**

2024 is the second full year of return to normal business since the changes of end 2021 regarding the new course calendar (shorter sessions and possibility to enrol and pay online) were implemented. The results are stable and positive compared to the previous couple of years. Throughout 2024, the demand for in-class courses has continued to progress. The course fees were increased in 2024 giving AFM an increased yearly income compared to 2023.

The number of enrolments has increased slightly (+ 2%) compared to 2024 but the number of students has decreased by 10% compared to 2023 meaning that AFM attracted less new students than the previous year but students bought more courses than before.

After 2023 increase, 2024 exam enrolments decreased by 47% due to the obligation to cancel the entire June session following the resignation of the course and exam administrator.

In 2024 as in 2023 and 2022, the position regarding the rented accommodation remains unresolved. The Alliance occupies the ground floor of 125 Portland Street on a lease lasting until November 2026 and continues to use the first floor at that address on a temporary basis, but with the obligation to move out of all or part of that floor at short notice.

As part of the arrangement, the Alliance had agreed in 2020 to give up the occupancy of the first floor of its offices if and when the landlord found a new tenant. In November 2023, AFM was informed that a new tenancy has been identified and that building improvements would need to be performed before. Building works did not start in 2024 and the date of moving out for AFM has not been identified yet.

The AFM needs to try to maintain its activities in the current premises as it appears to be the less expensive temporary solution. The landlord also informed AFM that he might be able to submit a less expensive premises solution to AFM when it is time to move out.

Since Brexit, it has been more difficult for AFM to recruit teachers or volunteers from France which is why our strategy going forward is to recruit people with the relevant right to work in the UK.

The Alliance cultural program was satisfactory in 2024 with a few major events such as the Paris Olympics 2024 in Partnership with the University of Lancaster (4 conferences and an exhibition), an exhibition presenting the Franco-British "entente cordiale" anniversary co-organised with the Central Library and 7 online talks. Still, the Book Club gathered over 150 persons in its 10 sessions and the 22 Film Clubs screenings gathered 680 persons in the 3 different locations.

**ALLIANCE FRANÇAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2024**

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**PLANS FOR THE FUTURE**

The Alliance is still operating with caution despite some signs of recovery of the demand for language classes. A solution for the persistent problem with the premises will need to be identified in 2025 as the current lease will come to an end by 2026.

Future plans have been identified by the Board towards helping the AFM to generate more income, improve its visibility via digital marketing, develop the staff resources, hire more teachers and reach self-sufficiency.

As planned, new Board members/trustees (7) have been recruited to help the Alliance's development.

The Trustees are taking part in operational work groups, meet regularly to consider the various changes and developments affecting the life of the Alliance and to consider how best to respond to these. The Managing Director provides regular financial up-dates along with projections of likely future developments and these are discussed at the regular meetings of the Board.

In order to consolidate its activities, the Alliance will continue to work actively with an expert in digital marketing to increase the number of students and will launch a French course program for companies based in Greater Manchester dealing with international business.; it will also need to create a new staff position after the loss of the French interns to help promoting its cultural activities both on its own and in collaboration with partners.

**FINANCIAL POSITION & RESERVES POLICY**

The financial situation of the Alliance would be more problematic if it did not benefit from the free occupation of the 1<sup>st</sup> floor in the premises and the grant made by the French Government. The Trustees are grateful for this support but, having been aware for a number of years, that this support had been declining and that running costs (renting property in Central Manchester and salaries) do increase regularly, they have sought to build up reserves and looked locally for cheaper teaching accommodation in south Manchester (Altrincham library). In 2024 the Alliance has managed thanks to a cautious spending policy to reach a balanced budget despite a loss of income (fewer new students and cancellation of an entire exam session) added to exceptional and non-provisioned expenditure (employment termination fees paid to a teacher, legal advice fees paid to a specialised lawyer, etc) . Yet, this balance would have been a deficit if AFM had paid full rent for the offices in use. Reserves remain untouched and sufficient to enable the Charity to continue its activities.

**INVESTMENT POWERS AND POLICY**

Under its governing document, the Alliance has powers to invest in any way the trustees choose. The directors continue to monitor relevant rates and remain ready to move funds in order to increase the interest earned.

**DIRECTORS**

Rodolphe Soulard and Isabelle Vanderschelden all served throughout the year.  
Rachel Hayward, Joseph McGonagle, Guy Robson resigned.

Frederic Blesser, Romain Bardot, Sirka Moore, Stephen Chegwin, Virginie Ghaznavi, Jonathan Leese, and Margaux Stivanin joined as Board members.

The Managing Director is paid by the French foreign office. All other members of the Board serve in an honorary capacity and none received any remuneration in the year under review.

Rodolphe Soulard acts as honorary French consul in Manchester and the Alliance provides him with office space for two periods of two hours per week, for which he pays a rent of £50 per month. He took over the role of Chairman of the Board of the AFM in April 2023.

**ALLIANCE FRANCAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2024**

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**RISK MANAGEMENT**

As outlined above, the trustees keep under review the risks that the Charity faces; they continue to monitor the financial systems of the Alliance and also seek, as far as they are able, to keep under consideration other operational and business risks faced by the Charity.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Alliance Française de Manchester) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law governing charities 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant audit information of which the charitable company's independent examiners are unaware.

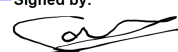
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Approved by order of the board of trustees on ..... and signed on its behalf by:

Romain Bardot  
Trustee/Secretary

Signed by:  
  
B9396268F268464...

Rodolphe Soulard  
Chairman / Trustee

Signed by:  
  
D59C74BAD06E4AF...

**ALLIANCE FRANCAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**

**for the Year Ended 31 December 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

G R J Robson	Resigned
Dr J McGonagle	Resigned
Rodolphe Soulard	
Rachel Hayward	Resigned
Isabelle Vanderschelden	
Fred Blesser	Appointed 17 October 2024
Sirka Moore	Appointed 12 February 2024
Romain Sebastien Bardot	Appointed 12 February 2024
Jonathan Leese	Appointed 12 February 2024
Virginie Ghaznavi	Appointed 6 March 2024
Margaux Stivanin	Appointed 6 March 2024
Stephen Chegwin	Appointed 29 May 2024

**Independent Examining Accountant**

Cowgills Limited  
Fourth Floor  
Unit 5B, The Parklands  
Bolton  
BL6 4SD

**Bankers**

Drummond House (DO) Branch  
Customer Service Centre,  
Drummond House,  
1 Redheughs Avenue  
Edinburgh,  
EH12 9JN

**Solicitors**

Davis Blank Furniss  
90 Deasngate  
Manchester  
M3 2QJ

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
ALLIANCE FRANCAISE DE MANCHESTER**

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I report on the company for the year ended 31 December 2024, which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the charities accounts carried out under section 145 of the 2011 Act
- Follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Nicola Roby FCA FCCA**  
for and on behalf of Cowgills Limited  
Fourth Floor  
Unit 5B, The Parklands  
Bolton  
BL6 4SD

Signed by:  
  
95C1596D41F6445...

Date: 8/7/2025 | 12:59 AM PDT  
Date: .....

**ALLIANCE FRANCAISE DE MANCHESTER****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2024**

	Notes	31.12.24 Unrestricted Funds £	31.12.23 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
Incoming from activities in furtherance of the charity's objectives		408,234	370,949
Bank interest received		2,992	1,977
Grants received French government & other grants	1	<u>30,034</u>	<u>30,683</u>
<b>Total Income</b>		<u>441,260</u>	<u>403,609</u>
<b>RESOURCES EXPENDED</b>			
Cost of activities in furtherance of the Charity's Objects	2	(386,512)	(327,160)
<u>Other expenditures:</u>			
Marketing and publicity		(7,131)	(7,987)
Management and administration of the charity		<u>(45,956)</u>	<u>(27,220)</u>
Total resources expended		(439,599)	(362,367)
<b>NET MOVEMENT IN FUNDS</b>		<u>1,661</u>	<u>41,242</u>
<b>Total funds brought forward at 1 January 2024</b>		186,189	144,947
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>187,850</u>	<u>186,189</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from charitable activities during the period.


**ALLIANCE FRANCAISE DE MANCHESTER**

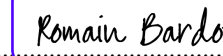
**BALANCE SHEET**  
**At 31 December 2024**

	Notes	31.12.24 £	31.12.23 £
<b>FIXED ASSETS</b>			
Tangible assets	3	6,076	2,630
<b>CURRENT ASSETS</b>			
Stock	6	-	-
Debtors	4	20,460	15,846
Cash at bank and in hand		<u>186,984</u>	<u>194,285</u>
		207,444	210,131
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>(25,670)</u>	<u>(26,572)</u>
<b>NET CURRENT ASSETS</b>		<u>187,850</u>	<u>186,189</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>187,850</u>	<u>186,189</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>187,850</u>	<u>186,189</u>

4/7/2025 | 6:18 PM BST

The financial statements were approved by the Board of Trustees on .....and were signed on its behalf by:

Signed by:  
  
 .....  
 B59C71BA006E4AE  
 Rodolphe Souillard

Signed by:  
  
 .....  
 B9396268E268464  
 Romain Bardot

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2024**

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**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)',

**Assessment of going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income**

Income represents enrolment and tuition fees receivable by the company for services provided unless they relate to a future period in which case they are deferred.

**Grant receivable**

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

**Expenditure**

Expenditure which is charged on an accruals basis is allocated between:

- Expenditure incurred directly to the fulfilment of the charity's objectives
- Expenditure incurred directly in the effort to market the charity
- Expenditure incurred in the management and administration of the charity

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful lives of the assets.

Small items of equipment and furniture are not capitalised but are written off on acquisition through the income and expenditure accounts.

Depreciation is provided at the following annual rates:

Leasehold improvements	10%
Fixture and fittings	25%
Office equipment	25%
Computer equipment	33%

**Stock**

Stocks are stated at the lower of cost or net realisable value.

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2024****1. GRANTS RECEIVED**

	31.12.24	31.12.23
	£	£
French government and other grants	30,034	30,683
	<u>          </u>	<u>          </u>

**2. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff cost £	Other £	Depreciation £	Total £
<b><u>Direct charitable</u></b>				
Teaching	271,936	109,789	1,991	383,716
Cultural		2,796		2,796
<b><u>Other expenditure</u></b>				
Marketing		7,131		7,131
Management & administration of charity		45,956		45,956
	<u>271,936</u>	<u>165,672</u>	<u>1,991</u>	<u>439,599</u>

**3. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Fixture & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024	116,946	41,619	29,515	188,080
Additions			5,437	5,437
At 31 December 2024	116,946	41,619	34,952	193,517
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1 January 2024	116,946	40,505	27,999	185,450
Charge for year	-	330	1,661	1,991
At 31 December 2024	116,946	40,835	29,660	187,441
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2024****4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Prepayments and accrued income	15,354	15,020
Other debtors	<u>5,106</u>	<u>826</u>
	<u>20,460</u>	<u>15,846</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade creditors	1,598	6,238
Delegation Generale	603	603
Accruals and deferred income	4,461	4,126
Other creditors	<u>19,008</u>	<u>15,605</u>
	<u>25,670</u>	<u>26,572</u>

**6. STOCK**

	31.12.24	31.12.23
	£	£
Stock of education materials	≡	≡

**7. UNRESTRICTED FUND**

	31.12.24	31.12.23
	£	£
At 1 January 2024	186,189	144,947
Profit/(Deficit) for the year	<u>1,661</u>	<u>41,242</u>
At 31 December 2024	<u>187,850</u>	<u>186,189</u>

**8. RELATED PARTY DISCLOSURES**

The French government which sponsors this company has made grants totalling £30,034 (2023: £30,683) towards operational costs.

**ALLIANCE FRANCAISE DE MANCHESTER****INCOME & EXPENDITURE ACCOUNT**  
**for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>Income</b>		
Fees receivable	408,234	370,949
Grant receivable	30,034	30,683
Bank interest received	<u>2,992</u>	<u>1,977</u>
	441,260	403,609
<b>Cost of sales</b>		
Opening stock	-	-
Education materials	463	203
Closing stock	<u>(-)</u>	<u>(-)</u>
	463	203
Gross Profit	<u>440,797</u>	<u>403,406</u>
<b>Expenditure</b>		
Investment in cultural events	2,796	425
Examination fees	11,742	7,780
Salaries	271,936	236,406
Administration subsistence	16,181	2,960
Training	533	-
Travel	1,098	-
Cleaning	12,664	10,873
Rent and service charges	60,710	60,271
Rates and council tax	15,567	11,448
Telephone	1,911	2,190
PPS	2,715	2,338
Advertising and marketing	7,131	7,987
Website Costs	5,259	
Repairs and maintenance	6,940	2,756
Computer software	2,635	2,703
Accountancy	4,050	3,000
Insurance and security	3,399	3,536
Depreciation	1,991	433
Bank charges	6,880	6,182
Library	280	263
Translations	-	613
Hire of equipment	-	-
Legal fees	2,718	-
	<u>439,136</u>	<u>362,164</u>
<b>Net Profit/(Deficit) for the year</b>	<u><u>1,661</u></u>	<u><u>41,242</u></u>

**ALLIANCE FRANCAISE DE MANCHESTER**

England & Wales - Charity number 1068084

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# Accounts

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REGISTERED CHARITY NUMBER: 1068084

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31**  
**DECEMBER 2023**  
**FOR**  
**ALLIANCE FRANCAISE DE MANCHESTER**

**ALLIANCE FRANCAISE DE MANCHESTER**

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**for the Year Ended 31 December 2023**

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## **ALLIANCE FRANCAISE DE MANCHESTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2023**

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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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity conversion to a Charitable Incorporated Organisation has been fully operational in 2023. The focus on advancing the education of the public generally but particularly within the Greater Manchester region concerning French language, literature, culture and associated modes of thought and to promote cultural harmony and linguistic diversity by encouraging linguistic and cultural exchanges has been successfully implemented with no change in 2023.

A new full-time Managing Director, whose salary is paid by the French Foreign Office, in charge of the day-to-day administration of the Charity, was appointed in October 2023 following the departure of the previous Director in April 2023.

She is assisted by the following members of staff: a course and exam administrator, a course director, an administration manager (full-time) and an assistant course administrator (part-time). In addition, other part-time staff act as administrators/receptionists in evening hours during term time and over the summer period. The remaining staff employed as teachers assist with other events as appropriate. In 2023, the Alliance had the benefit of two French volunteers gaining work experience in the UK.

#### **BUSINESS REVIEW**

2023 is the second full year of return to normal business since the changes of end 2021 regarding the new course calendar (shorter sessions and possibility to enrol online) were implemented. The results are more stable and positive than in the previous couple of years. Throughout 2023, the demand for in-class courses has increased to 70%, leaving online classes to a minor activity. All in all, these changes appear to have had positive effects.

The number of enrolments has continued to increase and the cultural events on-site attract large numbers of participants. After the 2022 fall in exam enrolments 2023 shows a good and steady increase.

In 2023 as in 2022, the position regarding the rented accommodation remains unresolved. The Alliance occupies the ground floor of 125 Portland Street on a lease lasting until November 2026 and continues to use the first floor at that address on a temporary basis, but with the obligation to move out of all or part of that floor at short notice.

As part of the arrangement, the Alliance had agreed in 2020 to give up the occupancy of the first floor of its offices if and when the landlord found a new tenant. In November 2023, AFM was informed that a new tenancy has been identified. The AFM will need to find a suitable solution before that deadline in the knowledge that the good results of 2023 were mainly generated thanks to the use of office spaces and classrooms available on the 1st floor.

The introduction of post-Brexit rules has made it more difficult to recruit teachers or volunteers from France. Furthermore, the Alliance is limited to sponsoring no more than one teacher and two interns per year. One new teacher from France was sponsored in 2023.

Throughout the year, the Alliance had to reduce its cultural program due to the absence of Director and staff shortages. Still, the Book Club and the Film Clubs have had full programmes and were well supported.

#### **PLANS FOR THE FUTURE**

The Alliance is still operating with caution despite some signs of recovery of the demand for language classes. A solution for the persistent problem with the premises will need to be identified in 2024.

Future plans have been identified by the Board towards helping the AFM to generate more income, develop the staff resources, hire more teachers and reach self-sufficiency.

## **ALLIANCE FRANÇAISE DE MANCHESTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2023**

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The Trustees meet regularly to consider the various changes and developments affecting the life of the Alliance and to consider how best to respond to these. The Managing Director provides regular financial up-dates along with projections of likely future developments and these are discussed at the regular meetings of the Board.

New Board members will be recruited to help the Alliance's development.

#### **FINANCIAL POSITION & RESERVES POLICY**

The financial situation of the Alliance would be more problematic if it did not benefit from the grant made by the French Government. The Trustees are grateful for this support but, having been aware for a number of years, that this support had been declining and that running costs (renting property in Central Manchester and salaries) could increase, they have sought to build up reserves and looked locally for cheaper teaching accommodation in south Manchester (Altrincham library). In 2023 the Alliance has managed thanks to a cautious spending policy to make a higher surplus than 2022. Yet, this surplus would have been a deficit if AFM had paid full rent for the offices in use. Reserves remain sufficient to enable the Charity to continue its activities.

In order to consolidate its activities, the Alliance will continue to work actively with local partners and seek to increase the number of students; it will continue to promote a range of cultural activities both on its own and in collaboration with others.

#### **INVESTMENT POWERS AND POLICY**

Under its governing document, the Alliance has powers to invest in any way the trustees choose. For many years, interest rates have been exceptionally low but this situation appears to be changing: there were some good rises in rates in 2023. The directors continue to monitor relevant rates and remain ready to move funds in order to increase the interest earned.

#### **DIRECTORS**

Rachel Hayward, Joseph McGonagle, Guy Robson, Rodolphe Soulard and Isabelle Vanderschelden all served throughout the year.

The Managing Director is paid by the French foreign office. All other members of the Board serve in an honorary capacity and none received any remuneration in the year under review.

Rodolphe Soulard acts as honorary French consul in Manchester and the Alliance provides him with office space for two periods of two hours per week, for which he pays a rent of £50 per month. He took over the role of Chairman of the Board of the AFM in April 2023.

#### **RISK MANAGEMENT**

As outlined above, the trustees keep under review the risks that the Charity faces; they continue to monitor the financial systems of the Alliance and also seek, as far as they are able, to keep under consideration other operational and business risks faced by the Charity.

**ALLIANCE FRANÇAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2023**

---

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Alliance Française de Manchester) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law governing charities 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

there is no relevant audit information of which the charitable company's independent examiners are unaware.

17/6/2024 | 11:52 AM BST

Approved by order of the board of trustees on ..... and signed on its behalf by:

Isabelle Vanderschelden  
Trustee/Secretary

DocuSigned by:  
  
CC548DBF174A443...

Rodolphe Soulard  
Chairman / Trustee

DocuSigned by:  
  
8F08E803637E49F...

**ALLIANCE FRANCAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

G R J Robson  
Dr J McGonagle  
Rodolphe Soulard  
Rachel Hayward  
Isabelle Vanderschelden

**Independent Examining Accountant**

CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

**Bankers**

Drummond House (DO) Branch  
Customer Service Centre,  
Drummond House,  
1 Redheughs Avenue  
Edinburgh,  
EH12 9JN

**Solicitors**

Davis Blank Furniss  
90 Deasngate  
Manchester  
M3 2QJ

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
ALLIANCE FRANCAISE DE MANCHESTER**

---

I report on the company for the year ended 31 December 2023, which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the charities accounts carried out under section 145 of the 2011 Act
- Follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Nicola Roby FCA FCCA**  
for and on behalf of CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

DocuSigned by:  
*Nicola Roby*  
2F7C1C18956E495...

18/6/2024 | 6:59 AM BST  
Date: .....

**ALLIANCE FRANCAISE DE MANCHESTER****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2023**

	Notes	31.12.23 Unrestricted Funds £	31.12.22 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
Incoming from activities in furtherance of the charity's objectives		370,949	297,378
Bank interest received		1,977	386
Grants received French government & other grants	1	<u>30,683</u>	<u>31,760</u>
<b>Total Income</b>		<u>403,609</u>	<u>329,524</u>
<b>RESOURCES EXPENDED</b>			
Cost of activities in furtherance of the Charity's Objects	2	(327,160)	(279,932)
<u>Other expenditures:</u>			
Marketing and publicity		(7,987)	(7,143)
Management and administration of the charity		<u>(27,220)</u>	<u>(28,239)</u>
Total resources expended		(362,367)	(315,314)
<b>NET MOVEMENT IN FUNDS</b>		<u>41,242</u>	<u>14,210</u>
<b>Total funds brought forward at 1 January 2023</b>		144,947	130,737
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>186,189</u>	<u>144,947</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from charitable activities during the period.

**ALLIANCE FRANCAISE DE MANCHESTER****BALANCE SHEET**  
**At 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
<b>FIXED ASSETS</b>			
Tangible assets	3	2,630	-
<b>CURRENT ASSETS</b>			
Stock	6	-	-
Debtors	4	15,846	16,851
Cash at bank and in hand		<u>194,285</u>	<u>151,788</u>
		210,131	168,639
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>(26,572)</u>	<u>(23,692)</u>
<b>NET CURRENT ASSETS</b>		<u>186,189</u>	<u>144,947</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>186,189</u>	<u>144,947</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>186,189</u>	<u>144,947</u>

17/6/2024 | 11:52 AM BST


The financial statements were approved by the Board of Trustees on .....and were signed on its behalf by:

DocuSigned by:



8F08E803627E49F  
Rodolphe Soulard

DocuSigned by:



GC548DBF174A443  
Isabelle Vanderschelden.

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2023**

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**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)',

**Assessment of going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income**

Income represents enrolment and tuition fees receivable by the company for services provided unless they relate to a future period in which case they are deferred.

**Grant receivable**

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

**Expenditure**

Expenditure which is charged on an accruals basis is allocated between:

- Expenditure incurred directly to the fulfilment of the charity's objectives
- Expenditure incurred directly in the effort to market the charity
- Expenditure incurred in the management and administration of the charity

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful lives of the assets.

Small items of equipment and furniture are not capitalised but are written off on acquisition through the income and expenditure accounts.

Depreciation is provided at the following annual rates:

Leasehold improvements	10%
Fixture and fittings	25%
Office equipment	25%
Computer equipment	33%

**Stock**

Stocks are stated at the lower of cost or net realisable value.

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2023****1. GRANTS RECEIVED**

	31.12.23	31.12.22
	£	£
French government and other grants	30,683	31,760
	<u>          </u>	<u>          </u>

**2. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff cost £	Other £	Depreciation £	Total £
<b><u>Direct charitable</u></b>				
Teaching	236,406	89,896	433	326,735
Cultural		425		425
<b><u>Other expenditure</u></b>				
Marketing		7,987		7,987
Management & administration of charity		27,220		27,220
	<u>236,406</u>	<u>125,528</u>	<u>433</u>	<u>362,367</u>

**3. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Fixture & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2023	116,946	40,297	27,774	185,017
Additions		1,322	1,741	3,063
At 31 December 2023	116,946	41,619	29,515	188,080
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1 January 2023	116,946	40,297	27,774	185,017
Charge for year	-	208	225	433
At 31 December 2023	116,946	40,505	27,999	185,450
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>          </u>	<u>1,114</u>	<u>1,516</u>	<u>2,630</u>
At 31 December 2022	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2023****4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Prepayments and accrued income	15,020	15,596
Other debtors	<u>826</u>	<u>1,255</u>
	<u>15,846</u>	<u>16,851</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade creditors	6,238	6,560
Delegation Generale	603	603
Accruals and deferred income	4,126	4,121
Other creditors	<u>15,605</u>	<u>12,408</u>
	<u>26,572</u>	<u>23,692</u>

**6. STOCK**

	31.12.23	31.12.22
		£
Stock of education materials	=	=

**7. UNRESTRICTED FUND**

	31.12.23	31.12.22
	£	£
At 1 January 2023	144,947	130,737
Profit/(Deficit) for the year	<u>41,242</u>	<u>14,210</u>
At 31 December 2023	<u>186,189</u>	<u>144,947</u>

**8. RELATED PARTY DISCLOSURES**

The French government which sponsors this company has made grants totalling £30,683 (2022 : £31,760) towards operational costs.

**ALLIANCE FRANCAISE DE MANCHESTER****INCOME & EXPENDITURE ACCOUNT**  
**for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>Income</b>		
Fees receivable	370,949	297,378
Grant receivable	30,683	31,760
Bank interest received	1,977	386
	<u>403,609</u>	<u>329,524</u>
<b>Cost of sales</b>		
Opening stock	-	-
Education materials	203	132
Closing stock	(-)	(-)
	203	132
Gross Profit	<u>403,406</u>	<u>329,392</u>
<b>Expenditure</b>		
Investment in cultural events	425	365
Examination fees	7,780	11,610
Salaries	236,406	188,873
Administration subsistence	2,960	902
Cleaning	10,873	9,215
Rent and service charges	60,271	62,396
Rates and council tax	11,448	8,696
Telephone	2,190	3,397
PPS	2,338	1,840
Advertising and marketing	7,987	7,143
Repairs and maintenance	2,756	2,254
Computer software	2,703	2,707
Accountancy	3,000	2,800
Insurance and security	3,536	4,513
Depreciation	433	2,729
Bank charges	6,182	4,599
Library	263	591
Translations	613	552
Hire of equipment	-	-
Consultancy	-	-
	<u>362,164</u>	<u>315,182</u>
<b>Net Profit/(Deficit) for the year</b>	<u>41,242</u>	<u>14,210</u>

This page does not form part of the statutory financial statements

**ALLIANCE FRANCAISE DE MANCHESTER**

England & Wales - Charity number 1068084

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# Accounts

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**REGISTERED CHARITY NUMBER: 1068084**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31**  
**DECEMBER 2022**  
**FOR**  
**ALLIANCE FRANCAISE DE MANCHESTER**

**ALLIANCE FRANCAISE DE MANCHESTER**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2022**

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	Page
Report of the trustees	1 - 4
Report of the Independent Examiner	5
Statement of financial activities	6
Balance sheet	7
Notes to the Financial Statements	8-11

## ALLIANCE FRANÇAISE DE MANCHESTER

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

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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 2015).

#### OBJECTIVES AND ACTIVITIES

The Charity conversion to a Charitable Incorporated Organisation has been fully operational in 2022. The focus on advancing the education of the public generally but particularly within the Greater Manchester region concerning French language, literature, culture and associated modes of thought and to promote cultural harmony and linguistic diversity by encouraging linguistic and cultural exchanges has been successfully implemented (new location for film extra screenings).

A full-time managing director, whose salary is paid by the French Foreign Office, is in charge of the day-to-day administration of the Charity. He is assisted by the following members of staff: a course administrator (full-time), a course director, an administration manager and an assistant course administrator (part-time). In addition, other part-time staff act as administrators/receptionists in evening hours during term time and over the summer period. The remaining staff employed as teachers assist with other events as appropriate. In 2022, the Alliance had the benefit of two French volunteers gaining work experience in the UK.

#### BUSINESS REVIEW

2022 is the first full year of return to normal business since the changes of end 2021 regarding the new course calendar (shorter sessions and possibility to enrol online) were implemented. The results are more stable and positive than in the previous couple of years. Throughout 2022, the demand for in-class courses has increased, even if some sessions have continued to run online. All in all, these changes appear to have had positive effects.

The number of enrolments has increased, and the cultural events on-site attract large numbers of participants. The number of enrolments for exams has fallen (it was expected as the numbers were unusually high in 2021 to allow for postponed sessions after 2020).

Some substantial work has taken place in the Médiathèque (library) including a revamping of the documentary fund, the digitalisation of the database and new purchases to update educational resources.

The position regarding the rented accommodation remains unresolved. As part of the arrangement, the Alliance had agreed to give up the occupancy of the first floor of its offices if and when the landlord found a new tenant. During the course of year, there were a few visits by potential new tenants which did not materialise. At present, The Alliance occupies the ground floor of 125 Portland Street on a lease lasting until November 2026 and continues to use the first floor at that address on a temporary basis, but with the obligation to move out of all or part of that floor at short notice.

The introduction of post-Brexit rules has made it more difficult to recruit teachers or volunteers from France. And the Alliance is limited to sponsoring no more than one teacher and two interns per year.

Throughout the year, the Alliance has retained a strong cultural programme. The Book Club and the Film Club have had full programmes and were well supported. In addition, a number of talks have been given on a variety of topics.

#### PLANS FOR THE FUTURE

The Alliance is still operating with caution despite some signs of recovery of the language classes demand. The Board has continued to consider ways of making savings by reorganising some of the staffing roles and delivery modes. The uncertainty regarding the premises is still a source of short-term concerns.

The directors meet regularly to consider the various changes and developments affecting the life of the Alliance and to consider how best to respond to these. The managing director provides regular financial up-dates along with projections of likely future developments and these are discussed at the regular meetings of the Board.

## **ALLIANCE FRANÇAISE DE MANCHESTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2022**

---

#### **FINANCIAL POSITION & RESERVES POLICY**

The financial situation of the Alliance would be more problematic if it did not benefit from the grant made by the French Government. The directors are grateful for this support but, having been aware for a number of years, that this support had been declining and that running costs (renting property in Central Manchester and salaries) could increase, they have sought to build up reserves and looked locally for cheaper teaching accommodation in south Manchester (Altrincham library). In 2022 the Alliance has managed thanks to a cautious spending policy to make a small surplus. Reserves remain sufficient to enable the Charity to continue its activities.

In order to consolidate its activities, the Alliance will continue to work actively with local partners and seek to increase the number of students; it will continue to promote a range of cultural activities both on its own and in collaboration with others. The success of the partnership with Manchester Film Weekender to introduce and screen French films regularly in Altrincham (free for Alliance members) is encouraging. The programme will continue in 2023.

#### **INVESTMENT POWERS AND POLICY**

Under its governing document, the Alliance has powers to invest in any way the directors choose. For many years, interest rates have been exceptionally low but this situation appears to be changing: there were some modest rises in rates in 2022 and more are expected. The directors continue to monitor relevant rates and remain ready to move funds in order to increase the interest earned.

#### **DIRECTORS**

Derek Hall and Richard Harrington left in June 2022 after many years of service. Rachel Hayward, Joseph McGonagle, Guy Robson, Rodolphe Soulard and Isabelle Vanderschelden all served throughout the year.

Rodolphe Soulard acts as honorary French consul in Manchester and the Alliance provides him with office space for two periods of two hours per week, for which he pays a rent of £50 per month.

The managing director is paid by the French foreign office. All other members of the Board serve in an honorary capacity and none received any remuneration in the year under review.

#### **RISK MANAGEMENT**

As outlined above, the directors keep under review the risks that the Charity faces; they continue to monitor the financial systems of the Alliance and also seek, as far as they are able, to keep under consideration other operational and business risks faced by the Charity.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Alliance Française de Manchester) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2022**

---

The law governing charities 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant audit information of which the charitable company's independent examiners are unaware.

Approved by order of the board of trustees on  and signed on its behalf by:  
CC548DBF174A443...

Isabelle Vanderschelden  
Trustee/Secretary

21/9/2023 | 5:09 PM BST

**ALLIANCE FRANCAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**

**for the Year Ended 31 December 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

G R J Robson  
Dr J McGonagle  
Rodolphe Soulard  
Rachel Hayward  
Isabelle Vanderschelden

**Independent Examining Accountant**

CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

**Bankers**

Drummond House (DO) Branch  
Customer Service Centre,  
Drummond House,  
1 Redheughs Avenue  
Edinburgh,  
EH12 9JN

**Solicitors**

Davis Blank Furniss  
90 Deasgate  
Manchester  
M3 2QJ

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
ALLIANCE FRANCAISE DE MANCHESTER**

---

I report on the company for the year ended 31 December 2022, which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the charities accounts carried out under section 145 of the 2011 Act
- Follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Nicola Roby FCA FCCA**  
for and on behalf of CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

DocuSigned by:  
*Nicola Roby*  
2F7C1C18950E485...

Date: .....24/10/2023 | 7:23 AM BST

**ALLIANCE FRANCAISE DE MANCHESTER****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2022**

	Notes	31.12.22 Unrestricted Funds £	31.12.21 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
Incoming from activities in furtherance of the charity's objectives		297,378	298,417
Bank interest received		386	86
Grants received French government & other grants	1	<u>31,760</u>	<u>36,239</u>
<b>Total Income</b>		<u>329,524</u>	<u>334,742</u>
<b>RESOURCES EXPENDED</b>			
Cost of activities in furtherance of the Charity's Objects	2	(279,932)	(316,782)
<u>Other expenditures:</u>			
Marketing and publicity		(7,143)	(10,393)
Management and administration of the charity		<u>(28,239)</u>	<u>(31,268)</u>
Total resources expended		(315,314)	(358,443)
<b>NET MOVEMENT IN FUNDS</b>		<u>14,210</u>	<u>(23,701)</u>
<b>Total funds brought forward at 1 January 2022</b>		130,737	154,438
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>144,947</u>	<u>130,737</u>

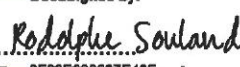
**CONTINUING OPERATIONS**


All incoming resources and resources expended arise from charitable activities during the period.

**ALLIANCE FRANCAISE DE MANCHESTER****BALANCE SHEET**  
**At 31 December 2022**

	Notes	31.12.22 £	31.12.21 £
<b>FIXED ASSETS</b>			
Tangible assets	3	-	2,729
<b>CURRENT ASSETS</b>			
Stock	6	-	-
Debtors	4	16,851	15,826
Cash at bank and in hand		<u>151,788</u>	<u>134,331</u>
		168,639	150,157
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>(23,692)</u>	<u>(22,149)</u>
<b>NET CURRENT ASSETS</b>		<u>144,947</u>	<u>128,008</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>144,947</u>	<u>130,737</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>144,947</u>	<u>130,737</u>

The financial statements were approved by the Board of Trustees on 21/9/2023 | 5:09 PM BST and were signed on its behalf by:

DocuSigned by:  
  
 Rodolphe Souland

DocuSigned by:  
  
 Isabelle Vanderschelden.

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 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)',

**Assessment of going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income**

Income represents enrolment and tuition fees receivable by the company for services provided unless they relate to a future period in which case they are deferred.

**Grant receivable**

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

**Expenditure**

Expenditure which is charged on an accruals basis is allocated between:

- Expenditure incurred directly to the fulfilment of the charity's objectives
- Expenditure incurred directly in the effort to market the charity
- Expenditure incurred in the management and administration of the charity

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful lives of the assets.

Small items of equipment and furniture are not capitalised but are written off on acquisition through the income and expenditure accounts.

Depreciation is provided at the following annual rates:

Leasehold improvements	10%
Fixture and fittings	25%
Office equipment	25%
Computer equipment	33%

**Stock**

Stocks are stated at the lower of cost or net realisable value.

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2022****1. GRANTS RECEIVED**

	31.12.22	31.12.21
	£	£
French government and other grants	31,760	36,239
	<u>          </u>	<u>          </u>

**2. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff cost £	Other £	Depreciation £	Total £
<b><u>Direct charitable</u></b>				
Teaching	188,873	87,965	2,729	279,567
Cultural		365		365
<b><u>Other expenditure</u></b>				
Marketing		7,143		7,143
Management & administration of charity		28,239		28,239
	<u>188,873</u>	<u>123,712</u>	<u>2,729</u>	<u>315,314</u>

**3. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Fixture & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	116,946	40,297	27,774	185,017
Additions			-	-
At 31 December 2022	<u>116,946</u>	<u>40,297</u>	<u>27,774</u>	<u>185,017</u>
<b>DEPRECIATION</b>				
At 1 January 2022	116,946	40,297	27,693	182,288
Charge for year	<u>-</u>	<u>-</u>	<u>81</u>	<u>2,729</u>
At 31 December 2022	<u>116,946</u>	<u>40,297</u>	<u>27,693</u>	<u>185,017</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>2,648</u>	<u>-</u>	<u>81</u>	<u>2,729</u>

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2022****4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Prepayments and accrued income	15,596	15,518
Other debtors	<u>1,255</u>	<u>308</u>
	<u><u>16,851</u></u>	<u><u>15,826</u></u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade creditors	6,560	543
Delegation Generale	603	603
Accruals and deferred income	4,121	2,900
Other creditors	<u>12,408</u>	<u>18,103</u>
	<u><u>23,692</u></u>	<u><u>22,149</u></u>

**6. STOCK**

	31.12.22	31.12.21
		£
Stock of education materials	=	=

**7. UNRESTRICTED FUND**

	31.12.22	31.12.21
	£	£
At 1 January 2022	130,737	154,438
Profit/(Deficit) for the year	<u>14,210</u>	<u>(23,701)</u>
At 31 December 2022	<u><u>144,947</u></u>	<u><u>130,737</u></u>

**8. RELATED PARTY DISCLOSURES**

The French government which sponsors this company has made grants totalling £31,760 (2021 : £31,979) towards operational costs.

**ALLIANCE FRANCAISE DE MANCHESTER****INCOME & EXPENDITURE ACCOUNT**  
**for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>Income</b>		
Fees receivable	297,378	298,417
Grant receivable	31,760	36,239
Bank interest received	386	86
	<u>329,524</u>	<u>334,742</u>
<b>Cost of sales</b>		
Opening stock	-	1,280
Education materials	132	511
Closing stock	(-)	(-)
	132	1,791
<b>Gross Profit</b>	<u>329,392</u>	<u>332,951</u>
<b>Expenditure</b>		
Investment in cultural events	365	95
Examination fees	11,610	13,549
Salaries	188,873	216,909
Administration subsistence	902	1,079
Cleaning	9,215	6,277
Rent and service charges	62,396	59,481
Rates and council tax	8,696	11,785
Telephone	3,397	4,420
PPS	1,840	3,365
Advertising and marketing	7,143	10,393
Repairs and maintenance	2,254	282
Computer software	2,707	2,679
Accountancy	2,800	2,950
Insurance and security	4,513	3,789
Depreciation	2,729	12,497
Bank charges	4,599	2,393
Library	591	93
Translations	552	694
Hire of equipment	-	2,673
Consultancy	-	1,249
	<u>315,182</u>	<u>356,652</u>
<b>Net Profit/(Deficit) for the year</b>	<u>14,210</u>	<u>(23,701)</u>

This page does not form part of the statutory financial statements

**ALLIANCE FRANCAISE DE MANCHESTER**

England & Wales - Charity number 1068084

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**ALLIANCE FRANCAISE DE MANCHESTER**

**ALLIANCE FRANCAISE DE MANCHESTER**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2021**

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	Page
Report of the trustees	1 - 4
Report of the Independent Examiner	5
Statement of financial activities	6
Balance sheet	7
Notes to the Financial Statements	8-11

## **ALLIANCE FRANÇAISE DE MANCHESTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2021**

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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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity, which for many years operated as a company limited by guarantee, was authorised by the Charity Commission in August 2021 to convert to a Charitable Incorporated Organisation. The objectives of the charity remain unchanged and these are to advance the education of the public generally but particularly within Greater Manchester and its environs concerning French language, literature, culture and associated modes of thought and to promote cultural harmony and linguistic diversity by encouraging linguistic and cultural exchanges

A full-time managing director, whose salary is paid by the French Foreign Office, is in charge of the day-to-day administration of the Charity (hereinafter referred to as the Alliance). He is assisted by the following members of staff: a course administrator (full-time), a course director, an administration manager and an assistant course administrator (part-time). In addition other part-time staff act as administrators/receptionists in evening hours during term time and over the summer period. The remaining staff are employed as teachers but also assist with other events as appropriate. Finally, during the year under review, the Alliance had the benefit of two French volunteers gaining work experience in the UK.

#### **BUSINESS REVIEW**

2021 was another difficult year for the Alliance. Varying restrictions on public gatherings due to the ongoing Covid pandemic were in force until the end of July. As a result, the Alliance premises were closed to the public for much of the first half of the year and all courses and all cultural activities remained on-line. In the autumn, the Alliance did offer a limited number of courses in-class but the majority stayed on line. There are two problems which face the Alliance as it contemplates a more general return to what was normal teaching prior to the outbreak of the Covid infection. Firstly, having now had the experience of on-line courses, different people have different preferences: some would like to return to classroom teaching, others prefer to continue on-line. Secondly, the Alliance has fewer available teaching rooms that it can count on due to the uncertain situation regarding its premises.

There was a further fall in student numbers in 2021, although much less than in the previous year. One positive note was an increase in enrolments of new and beginners students. The fall in the total number of students resulted in a drop in receipts but this was largely offset by a modest increase in the fee charged per course and by a sharp increase in fees paid for exams. The Alliance managed to reduce its outgoings considerably, notably in respect of rent paid for the use of its premises and this meant that the large loss recorded in 2020 was much reduced. There was still a loss and one the Alliance will work to eliminate but it was only just over a fifth of that recorded the previous year. This can be seen as a reflection of the fact that both the Alliance and Society generally were learning to live with the Covid virus but it also reflects much hard work and adaptability shown by both teaching and administrative staff and the Directors wish to record their appreciation of that.

There are many uncertainties facing the Alliance but one important one is the position of its rented accommodation. As a result of the impact of the Covid pandemic, the Alliance, along with many other businesses, negotiated a reduction in rent. As part of the arrangement, the Alliance agreed to be ready to give up the occupancy of the first floor of its offices if and when the landlord found a new tenant. During the course of year 2021, there was one likely tenant for a part of the first floor and the Alliance was in discussions about its retaining the use of two rooms on that floor but the proposed deal with the new tenant fell through and the ongoing uncertainty about the Alliance premises continues. At present it occupies the ground floor of 125 Portland Street on a lease lasting until November 2026 and the first floor at that address on a temporary basis but with the obligation to move out of all or part of that floor at short notice.

The Alliance entered the period of Covid-related disruption in a strong financial position. The losses of the last two years have reduced the reserves of the Alliance but these remain substantial.

The introduction of post-Brexit rules has made it more difficult to recruit teachers or volunteers from France. It is now necessary to acquire a sponsorship licence, which has been done, and then to pay £555 for a visa and £624 per year for a health surcharge for any new teacher recruited from abroad. And the Alliance is limited to sponsoring no more than one teacher and two interns per year.

During the year, the Alliance acquired a new web-host and undertook a significant upgrading of its website. It is now possible for students to book and pay for courses on line. This has already saved much staff time.

Finally, in this section of the Report, we should note that, throughout the year, the Alliance maintained a strong cultural programme. The book club and the Ciné-club had full programmes, albeit entirely on-line, and these were well supported. In addition, there were a number of talks on a variety of topics.

## **PLANS FOR THE FUTURE**

The Alliance is now operating in a period of great uncertainty and, although all Covid-related restrictions have been lifted, the incidence of the illness is still high and, for some people, that will affect their willingness to attend lessons in the classroom. In addition, economic forecasters are predicting a widespread drop in disposable income in 2022, which may affect willingness to spend on language learning. The uncertainty regarding the Alliance premises has already been mentioned.

The directors meet regularly to consider the various changes and developments affecting the life of the Alliance and to consider how best to respond to these. The managing director provides regular financial up-dates along with projections of likely future developments and these are discussed at the regular meetings of the Board.

## **FINANCIAL POSITION & RESERVES POLICY**

Without the grant made by the French Government and the continued payment of the salary of the managing director, the deficit incurred would have been greater. The directors are grateful for this support but, having been aware, for a number of years, that this support had been declining and also that the costs of renting property in Central Manchester could be expected to increase, they had sought to build up solid reserves. This policy was justified when, in late 2016, the Alliance found itself obliged to move to new premises and was further justified when the Covid 19 pandemic occurred in 2020 with its serious financial implications. Reserves have now been depleted but remain sufficient to enable the Charity to continue its activities.

Losses on the scale of those made in 2019 and 2020 would have been unsustainable and they have now been substantially reduced but, clearly, the Alliance intends to return to a position of surplus as soon as possible. It will pursue a number of avenues to seek to improve its financial position; it will continue to work to promote awareness of its activities and seek to increase the number of students; it will continue to promote a range of cultural activities both on its own and in collaboration with others.

## **INVESTMENT POWERS AND POLICY**

Under its governing document, the Alliance has powers to invest in any way the directors choose. For many years, interest rates have been exceptionally low but this situation appears to be changing: there were some modest rises in rates in late 2021 and more are expected. The directors continue to monitor relevant rates and remain ready to move funds in order to increase the interest earned.

## **DIRECTORS**

The managing director, Xavier Lavry was appointed at the start of September 2019. The other directors, Derek Hall, Richard Harrington, Rachel Hayward, Joseph McGonagle, Guy Robson and Rodolphe Soulard, all served throughout the year.

Xavier Lavry is also the *Coordinateur des Alliances Françaises* in the United Kingdom. This position has no financial implications for the Alliance in Manchester but does give him knowledge of the experience of other Alliances in the UK which can only be of benefit to Manchester.

Rodolphe Soulard acts as honorary French consul in Manchester and the Alliance provides him with office space for two periods of two hours per week, for which he pays a rent of £50 per month.

The managing director is paid by the French foreign office. All other members of the Board serve in an honorary capacity and none received any remuneration in the year under review.

**ALLIANCE FRANÇAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2021**

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**RISK MANAGEMENT**

As outlined above, the directors keep under review the risks that the Charity faces ; they continue to monitor the financial systems of the Alliance and also seek, as far as they are able, to keep under consideration other operational and business risks faced by the Charity.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Alliance Française de Manchester) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law governing charities 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

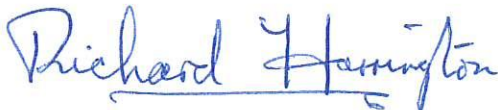
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records, they are also responsible for safeguarding the assets of the charitable entity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable independent examiners are unaware.

Approved by order of the board of trustees on 12 April 2022..... and signed on its behalf by:



Richard Harrington  
Director

**ALLIANCE FRANCAISE DE MANCHESTER**  
**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

D Hall FCA  
G R J Robson  
R Harrington  
Dr J McGonagle  
Rodolphe Soulard  
Rachel Hayward  
X Lavry

**Independent Examining Accountant**

CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

**Bankers**

Drummond House (DO) Branch  
Customer Service Centre,  
Drummond House,  
1 Redheughs Avenue  
Edinburgh,  
EH12 9JN

**Solicitors**

Davis Blank Furniss  
90 Deasngate  
Manchester  
M3 2QJ

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
ALLIANCE FRANCAISE DE MANCHESTER**

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I report on the company for the year ended 31 December 2021, which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the charities accounts carried out under section 145 of the 2011 Act
- Follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**Nicola Roby ACA FCCA**  
for and on behalf of CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

Date: ..24..03..2022.....

**ALLIANCE FRANCAISE DE MANCHESTER**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2021**

	Notes	31.12.21 Unrestricted Funds £	31.12.20 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
Incoming from activities in furtherance of the charity's objectives		298,417	312,401
Bank interest received		86	394
Grants received French government & other grants	1	<u>36,239</u>	<u>47,965</u>
<b>Total Income</b>		<u>334,742</u>	<u>360,760</u>
<b>RESOURCES EXPENDED</b>			
Cost of activities in furtherance of the Charity's Objects	2	(316,782)	(436,835)
<u>Other expenditures:</u>			
Marketing and publicity		(10,393)	(8,952)
Management and administration of the charity		<u>(31,268)</u>	<u>(31,525)</u>
Total resources expended		(358,443)	(477,312)
<b>NET MOVEMENT IN FUNDS</b>		<u>(23,701)</u>	<u>(116,552)</u>
<b>Total funds brought forward at 1 January 2021</b>		154,438	270,990
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>130,737</u>	<u>154,438</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from charitable activities during the period.

**ALLIANCE FRANCAISE DE MANCHESTER**

**BALANCE SHEET**  
**At 31 December 2021**

	Notes	31.12.21 £	31.12.20 £
<b>FIXED ASSETS</b>			
Tangible assets	3	2,729	15,105
<b>CURRENT ASSETS</b>			
Stock	6	-	1,280
Debtors	4	15,826	14,587
Cash at bank and in hand		<u>134,331</u>	<u>164,307</u>
		150,157	180,174
<b>CREDITORS</b>			
Amounts falling due within one year	5	(22,149)	(40,841)
<b>NET CURRENT ASSETS</b>		<u>128,008</u>	<u>139,333</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>130,737</u>	<u>154,438</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>130,737</u>	<u>154,438</u>

The financial statements were approved by the Board of Trustees on ...12.4.22.....and were signed on its behalf by:



Richard Harrington  
Director



Xavier Lavry  
Director

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 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)',

**Assessment of going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income**

Income represents enrolment and tuition fees receivable by the company for services provided unless they relate to a future period in which case they are deferred.

**Grant receivable**

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

**Expenditure**

Expenditure which is charged on an accruals basis is allocated between:

- Expenditure incurred directly to the fulfilment of the charity's objectives
- Expenditure incurred directly in the effort to market the charity
- Expenditure incurred in the management and administration of the charity

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful lives of the assets.

Small items of equipment and furniture are not capitalised but are written off on acquisition through the income and expenditure accounts.

Depreciation is provided at the following annual rates:

Leasehold improvements	10%
Fixture and fittings	25%
Office equipment	25%
Computer equipment	33%

**Stock**

Stocks are stated at the lower of cost or net realisable value.

**ALLIANCE FRANCAISE DE MANCHESTER****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021****1. GRANTS RECEIVED**

	31.12.21	31.12.20
	£	£
French government and other grants	<u>36,239</u>	<u>47,965</u>

**2. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff cost £	Other £	Depreciation £	Total £
<b><u>Direct charitable</u></b>				
Teaching	216,909	87,081	12,697	316,687
Cultural		95		95
<b><u>Other expenditure</u></b>				
Marketing		10,393		10,393
Management & administration of charity		31,268		31,268
	<u>216,909</u>	<u>128,837</u>	<u>12,697</u>	<u>358,443</u>

**3. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Fixture & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	116,946	40,297	27,653	184,896
Additions			121	121
At 31 December 2021	<u>116,946</u>	<u>40,297</u>	<u>27,774</u>	<u>185,017</u>
<b>DEPRECIATION</b>				
At 1 January 2021	102,603	40,297	26,891	169,791
Charge for year	<u>11,695</u>	<u>-</u>	<u>802</u>	<u>12,497</u>
At 31 December 2021	<u>114,298</u>	<u>40,297</u>	<u>27,693</u>	<u>182,288</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>2,648</u>	<u>-</u>	<u>81</u>	<u>2,729</u>
At 31 December 2020	<u>14,343</u>	<u>-</u>	<u>762</u>	<u>15,105</u>

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2021**

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Prepayments and accrued income	15,518	14,587
Other debtors	<u>308</u>	<u>-</u>
	<u>15,826</u>	<u>14,587</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	543	4,340
Delegation Generale	603	603
Accruals and deferred income	2,900	23,640
Other creditors	<u>18,103</u>	<u>12,258</u>
	<u>22,149</u>	<u>40,841</u>

**6. STOCK**

	31.12.21	£
		31.12.20
Stock of education materials	-	<u>1,280</u>

**7. UNRESTRICTED FUND**

	31.12.21	31.12.20
	£	£
At 1 January 2021	154,438	270,990
Profit/(Deficit) for the year	<u>(23,701)</u>	<u>(116,552)</u>
At 31 December 2021	<u>130,737</u>	<u>154,438</u>

**8. RELATED PARTY DISCLOSURES**

The French government which sponsors this company has made grants totalling £31,979 (2020:£31,663) towards operational costs.

**ALLIANCE FRANCAISE DE MANCHESTER****INCOME & EXPENDITURE ACCOUNT**  
**for the Year Ended 31 December 2021**

	31.12.21	31.12.20
	£	£
<b>Income</b>		
Fees receivable	298,417	312,401
Grant receivable	36,239	47,965
Bank interest received	86	394
	<u>334,742</u>	<u>360,760</u>
<b>Cost of sales</b>		
Opening stock	1,280	2,954
Education materials	511	5,574
Closing stock	(-)	(1,280)
	1,791	7,248
Gross Profit	<u>332,951</u>	<u>353,512</u>
<b>Expenditure</b>		
Investment in cultural events	95	25
Examination fees	13,549	5,688
Salaries	216,909	221,416
Administration subsistence	1,079	348
Cleaning	6,277	8,386
Rent and service charges	59,481	109,653
Rates and council tax	11,785	5,288
Telephone	4,420	5,005
PPS	3,365	3,363
Advertising and marketing	10,393	8,951
Repairs and maintenance	282	541
Computer software	2,679	3,590
Accountancy	2,950	2,800
Insurance and security	3,789	3,753
Depreciation	12,497	78,044
Bank charges	2,393	2,858
Library	93	43
Translations	694	1,445
Hire of equipment	2,673	2,867
Consultancy	1,249	6,000
	<u>356,652</u>	<u>470,064</u>
Net Profit/(Deficit) for the year	<u>(23,701)</u>	<u>(116,552)</u>

**ALLIANCE FRANCAISE DE MANCHESTER**

England & Wales - Charity number 1068084

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# Accounts

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REGISTERED COMPANY NUMBER: 03327068 (England and Wales)  
REGISTERED CHARITY NUMBER: 1068084

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**ALLIANCE FRANCAISE DE MANCHESTER**

**ALLIANCE FRANCAISE DE MANCHESTER**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2020**

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## **ALLIANCE FRANÇAISE DE MANCHESTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2020**

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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 December 2020. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

The Charity is at present constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association although it expects that it will soon receive authorisation from the Charity Commission to become a charitable incorporated organisation. The objectives of the Charity continue to be to advance the education of the public generally but particularly within Greater Manchester and its environs concerning French language, literature, culture and associated modes of thought and to promote cultural harmony and linguistic diversity by encouraging linguistic and cultural exchanges.

A full-time managing director, whose salary is paid by the French Foreign Office, is in charge of the day-to-day administration of the Charity. He is assisted by the following members of staff: a course administrator (full-time), and a course director, an administration manager and an assistant course administrator (part-time). In addition, other part-time staff act as administrators/receptionists in evening hours during term time and over the summer period. The remaining staff are employed as teachers but also assist with other events as appropriate. Finally, during the year under review, the Alliance had the benefit of a number of French interns gaining work experience in the UK.

#### **BUSINESS REVIEW**

The year 2020 was dominated by the impact of the Covid 19 pandemic with varying national regulations restricting the ability of people to meet together and also strong encouragement for people to work from home. Many shops and offices, including the Charity, were forced to close their premises to the public. From mid-March 2020, all teaching was put on on-line, all staff were asked to work from home and cultural activities were limited to what could be provided on-line.

The staff of the Charity, both teachers and administrators, responded magnificently and all classes continued on-line with little interruption. But, inevitably, not everyone wished to study in this way and the Charity suddenly found itself with a fall in both students and in revenue. The situation varied somewhat over the year: initially numbers (compared to 2019) dropped by over 40% but, by the Autumn, the fall was of the order of 20-25%. For the short summer session, there was an actual increase in numbers. Over the year as a whole, there was a fall in registrations of 19%.

This, inevitably, had a large impact on income. Fees received from students constitute the bulk of the income of the Charity and these fell by just over £47,000 compared to 2019. At the same time there was an increase in costs as the number of students who can reasonably be accommodated in lessons on-line is smaller than the number that can be accommodated in lessons in the classroom.

There was some financial assistance from UK Government programmes: two members of the administrative staff were put on furlough (with the Government paying 80% of salary) and Manchester City Council made a grant of £10,000 as part of a scheme to assist small companies hit by the anti-Covid measures. In addition, the Charity received a payment of £10,276 in settlement of a claim on an insurance policy for business losses.

It was necessary to approach the landlord and seek a reduction in rent. The Charity was, of course, not alone in finding itself in a difficult financial position and other companies, both large and small, were seeking temporary rent reductions. The Charity conducted negotiations with their Altrincham-based landlord through a specialised intermediary and terms were agreed under which the Charity would surrender its lease on the first floor of 125 Portland Street in exchange for a lower rent. There was also an agreement that the Charity could continue to use the first floor for the time being but would have to vacate this at two week's notice if the landlord wished to retake possession. In the event, the Charity was able, throughout the year, to use the two floors originally leased.

Notwithstanding, government assistance, the payment from the insurer and reductions in rental payments, the Charity made a loss for the year of over £63,000. Fortunately, it has reserves that are fully adequate for it to continue to operate although, clearly, it will have to eliminate the loss. Apart from negotiating a reduced rent, it has been taking steps both to attract more students and to reduce costs. A wider variety of courses has been offered and staff costs have been reduced with one part-time employee leaving the Alliance and another having a cut in hours. There have also been other cost savings. But looking to the future, there are huge uncertainties both for the Charity and for the wider national economy. This is further discussed below.

The Charity maintained a strong cultural programme throughout the year. The book club and the Ciné-club had full programmes, albeit entirely on-line from March onwards, and these were well supported. In addition, there were a number of talks on a variety of topics.

The directors wish to record the appreciation of the way in which both teachers and administrators responded to the emergency situation brought about by the pandemic. The method of providing courses was changed quickly and both teachers and administrators were required to work from home. Their response showed resourcefulness and flexibility.

### **PLANS FOR THE FUTURE**

At the time of writing this report (early May 2021) there are still significant restrictions on personal and business activity and the Charity continues to deliver all taught courses online. However, the national vaccination programme has gone well, numbers of infections from Covid 19 have fallen sharply and there is a timetable for the progressive removal of all current restrictions. Accordingly, the Charity is considering a return to classroom teaching in the Autumn or, possibly, a mixture of teaching on-line and in the classroom. There have been surveys of students' views on this but there still remains a high degree of uncertainty about how many people will enrol for courses in Autumn 2021.

A rent review is due in November 2021 and, here again, there is much uncertainty. Demand for city-centre offices fell during the pandemic but, as yet, no one can say with confidence when or how much demand will increase in the future.

The Board of directors will continue to monitor developments as the economy comes out of the pandemic and will take such actions as are necessary to promote the interests of the Charity, its customers and its staff.

### **FINANCIAL POSITION & RESERVES POLICY**

Without the grant made by the French Government and the continued payment of the salary of the managing director, the deficit incurred would have been greater. The directors are grateful for this support but, having been aware, for a number of years, that this support had been declining and also that the costs of renting property in Central Manchester could be expected to increase, they had sought to build up solid reserves. This policy was amply justified when, in late 2016, the Alliance found itself obliged to move to new premises and was further justified when the Covid 19 pandemic occurred in 2020 with its serious financial implications. Reserves have now been depleted but remain sufficient to enable the Charity to continue its activities.

However, losses on the scale of 2019 and 2020 cannot be sustained indefinitely and the Charity will pursue a number of avenues to seek to improve its financial position. It will continue to work to promote awareness of its activities and to increase the number of students. It will continue to promote a range of cultural activities both on its own and in collaboration with others.

### **INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the Charity has powers to invest in any way the directors choose. This power will remain when the expected change of legal status to charitable incorporated organisation takes effect; a change that is expected to take place in 2021. Currently, we are in a period of prolonged low interest rates, but the directors continue to monitor relevant rates and remain ready to move funds in order to increase the interest earned.

## ALLIANCE FRANÇAISE DE MANCHESTER

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2020

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#### **DIRECTORS**

All directors served throughout the year.

Xavier Lavry is also the Coordinateur des Alliances Françaises in the United Kingdom. This position has no financial implications for the Alliance in Manchester but does give him knowledge of the experience of other Alliances in the UK which can only be of benefit to Manchester.

Rodolphe Soulard acts as honorary French consul in Manchester and the Alliance provides him with office space for two periods of two hours per week, for which he pays a rent of £50 per month.

The managing director is paid by the French foreign office. All other members of the Board serve in an honorary capacity and none received any remuneration in the year under review.

#### **RISK MANAGEMENT**

The directors keep under review the risks that the Charity faces; they continue to monitor the financial systems of the Alliance and also seek, as far as they are able, to keep under consideration other operational and business risks faced by the Charity.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Alliance Française de Manchester for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

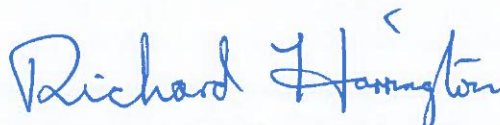
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the trustees are aware:

there is no relevant audit information of which the charitable company's independent examiners are unaware.

Approved by order of the board of trustees on 22 July 2021 and signed on its behalf by:

Richard Harrington  
Director



**ALLIANCE FRANCAISE DE MANCHESTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

D Hall  
G R J Robson  
R Harrington  
Dr J McGonagle  
Rodolphe Soulard  
Rachel Hayward  
X Lavry

**Independent Examining Accountant**

CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

**Bankers**

Royal Bank Of Scotland  
38 Morsley Street  
Manchester  
M60 2BE

**Solicitors**

Davis Blank Furniss  
90 Deasngate  
Manchester  
M3 2QJ

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
ALLIANCE FRANCAISE DE MANCHESTER**

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I report on the company for the year ended 31 December 2020, which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity's trustees (who are also directors of the company for the purposes of company law) , you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011("the Act") and an Independent examiners report is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the charities accounts carried out under section 145 of the 2011 Act
- Follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act and Sections 386 and 387 of the Companies act 2006 ;or
- the accounts did not accord with the accounting records complying with the accounting requirements of Sections 394 and 395 of the Companies Act 2006; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**Nicola Roby ACA FCCA**  
for and on behalf of CHW Accounting Limited  
60 Bedford House  
Chorley New Road  
Bolton  
BL1 4DA

Date: ..... 16.8.21 .....

**ALLIANCE FRANCAISE DE MANCHESTER**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2020**

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	Notes	31.12.20 Unrestricted Funds £	31.12.19 Unrestricted Funds £
<b>INCOMING RESOURCES</b>			
Incoming from activities in furtherance of the charity's objectives		312,401	359,464
Bank interest received		394	1,029
Grants received French government & other grants	1	47,965	<u>32,066</u>
<b>Total Income</b>		<u>360,760</u>	<u>392,559</u>
<b>RESOURCES EXPENDED</b>			
Cost of activities in furtherance of the Charity's Objects	2	(436,835)	(451,045)
<u>Other expenditures:</u>			
Marketing and publicity		(8,952)	(12,756)
Management and administration of the charity		<u>(31,525)</u>	<u>(48,318)</u>
Total resources expended		(477,312)	(512,119)
<b>NET MOVEMENT IN FUNDS</b>		(116,552)	(119,560)
<b>Total funds brought forward at 1 January 2020</b>		<u>270,990</u>	<u>390,550</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>154,438</u>	<u>270,990</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from charitable activities during the period.

**ALLIANCE FRANCAISE DE MANCHESTER**

**BALANCE SHEET**  
**At 31 December 2020**

	Notes	31.12.20 £	31.12.19 £
<b>FIXED ASSETS</b>			
Tangible assets	3	15,105	92,051
<b>CURRENT ASSETS</b>			
Stock	6	1,280	2,954
Debtors	4	14,587	41,213
Cash at bank and in hand		<u>164,307</u>	<u>146,505</u>
		180,174	190,672
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>(40,841)</u>	<u>(11,733)</u>
<b>NET CURRENT ASSETS</b>		<u>139,333</u>	<u>178,939</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>154,438</u>	<u>270,990</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>154,438</u>	<u>270,990</u>


For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

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.

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 Board of Trustees on 22 July 2021 and were signed on its behalf by:



Richard Harrington  
Director



Xavier Lavry  
Director

## ALLIANCE FRANCAISE DE MANCHESTER

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2020

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#### 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.

##### **Assessment of going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income**

Income represents enrolment and tuition fees receivable by the company for services provided unless they relate a future period in which case they are deferred.

##### **Grant receivable**

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

##### **Expenditure**

Expenditure which is charges on an accruals basis is allocated between:

- Expenditure incurred directly to the fulfilment of the charity's objectives
- Expenditure incurred directly in the effort to market the charity
- Expenditure incurred in the management and administration of the charity

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful lives of the assets.

Small items of equipment and furniture are not capitalised but are written off on acquisition through the income and expenditure accounts.

Depreciation is provided at the following annual rates:

Leasehold improvements	10%
Fixture and fittings	25%
Office equipment	25%
Computer equipment	33%

##### **Stock**

Stocks are stated at the lower of cost or net realisable value.

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2020**

**1. GRANTS RECEIVED**

	31.12.20	31.12.19
	£	£
French government and other grants	<u>47,965</u>	<u>32,066</u>

**2. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff cost £	Other £	Depreciation £	Total £
<b><u>Direct charitable</u></b>				
Teaching	<u>221,416</u>	<u>137,350</u>	<u>78,044</u>	<u>436,810</u>
Cultural		<u>25</u>		<u>25</u>
<b><u>Other expenditure</u></b>				
Marketing		<u>8,952</u>		<u>8,952</u>
Management & administration of charity		<u>31,525</u>		<u>31,525</u>
	<u>221,416</u>	<u>177,852</u>	<u>78,044</u>	<u>477,312</u>

**3. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Fixture & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2020	116,946	40,297	26,555	183,798
Additions			1,098	1,098
At 31 December 2020	<u>116,946</u>	<u>40,297</u>	<u>27,653</u>	<u>184,896</u>
<b>DEPRECIATION</b>				
At 1 January 2020	40,112	28,002	23,632	91,747
Charge for year	<u>62,491</u>	<u>12,295</u>	<u>3,259</u>	<u>78,044</u>
At 31 December 2020	<u>102,603</u>	<u>40,297</u>	<u>26,891</u>	<u>169,791</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>14,343</u>	<u>-</u>	<u>763</u>	<u>15,105</u>
At 31 December 2019	<u>76,834</u>	<u>12,295</u>	<u>2,923</u>	<u>92,052</u>

**ALLIANCE FRANCAISE DE MANCHESTER**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 December 2020**

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**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Prepayments and accrued income	<u>14,587</u>	<u>41,213</u>
	<u>14,587</u>	<u>41,213</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade creditors	4,340	1,224
Delegation Generale	603	603
Accruals and deferred income	23,640	2,800
Other creditors	<u>12,258</u>	<u>7,106</u>
	<u>40,841</u>	<u>11,733</u>

**6. STOCK**

	31.12.20	31.12.19
	£	£
Stock of education materials	<u>1,280</u>	<u>2,954</u>

**7. UNRESTRICTED FUND**

	31.12.20	31.12.19
	£	£
At 1 January 2020	270,990	390,550
Profit/(Deficit) for the year	<u>(63,535)</u>	<u>(119,560)</u>
At 31 December 2020	<u>207,455</u>	<u>270,990</u>

**8. RELATED PARTY DISCLOSURES**

The French government which sponsors this company has made grants totalling £31,663 (2019:£32,066) towards operational costs.

**ALLIANCE FRANCAISE DE MANCHESTER**

**INCOME & EXPENDITURE ACCOUNT**  
**for the Year Ended 31 December 2020**

	31.12.20	31.12.19
	£	£
<b><u>Income</u></b>		
Fees receivable	312,401	359,464
Grant receivable	47,965	32,066
Bank interest received	394	1,029
	<u>360,760</u>	<u>392,559</u>
<b><u>Cost of sales</u></b>		
Opening stock	2,954	2,476
Education materials	5,574	11,717
Closing stock	(1,280)	(2,954)
	<u>7,248</u>	<u>11,239</u>
Gross Profit	<u>353,512</u>	<u>381,320</u>
<b><u>Expenditure</u></b>		
Investment in cultural events	25	1,742
Examination fees	5,688	7,357
Salaries	221,416	218,510
Administration subsistence	348	2,341
Cleaning	8,386	13,545
Rent and service charges	109,653	169,969
Rates and council tax	5,288	11,163
Telephone	5,005	4,327
PPS	3,363	5,663
Advertising and marketing	8,951	12,755
Repairs and maintenance	541	1,540
Computer software	3,590	2,212
Accountancy	2,800	2,800
Insurance and security	3,753	5,376
Depreciation	78,044	30,621
Bank charges	2,858	3,626
Library	43	2,547
Translations	1,445	1,299
Hire of equipment	2,867	3,487
Consultancy	6,000	--
	<u>470,064</u>	<u>500,880</u>
Net Profit/(Deficit) for the year	<u>(116,552)</u>	<u>(119,560)</u>