

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**for the Year Ended 31 December 2024**

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## **ALLIANCE FRANÇAISE 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 FRANCAISE 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 FRANÇAISE 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.


4/7/2025 | 6:18 PM BST

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...

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>			
	2		
Cost of activities in furtherance of the Charity's Objects		(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.




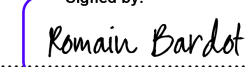
**ALLIANCE FRANCAISE DE MANCHESTER**

**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>	7		
Unrestricted funds		<u>187,850</u>	<u>186,189</u>

The financial statements were approved by the Board of Trustees on 4/7/2025 | 6:18 PM BST .....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	<u>116,946</u>	<u>41,619</u>	<u>34,952</u>	<u>193,517</u>
<b>DEPRECIATION</b>				
At 1 January 2024	116,946	40,505	27,999	185,450
Charge for year	<u>-</u>	<u>330</u>	<u>1,661</u>	<u>1,991</u>
At 31 December 2024	<u>116,946</u>	<u>40,835</u>	<u>29,660</u>	<u>187,441</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>-</u>	<u>784</u>	<u>5,929</u>	<u>6,076</u>
At 31 December 2023	<u>-</u>	<u>1,114</u>	<u>1,516</u>	<u>2,630</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><u>Cost of sales</u></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>