

ALLIANCE FRANCAISE DE CAMBRIDGE

England & Wales · Charity number 1099000

Details

Status Registered

Legal form Charitable company

Company number [04473419](#)

Registered 2003-08-15

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

Contact

Address 1 Red Cross Lane
Cambridge
CB2 0QU

Phone 01223561854

Email info.alliance.cam@gmail.com

Website www.alliance-cam.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN PARTICULAR BY THE TEACHING OF THE FRENCH LANGUAGE AND THE PROMOTION OF AND EDUCATION IN FRENCH CULTURE

Activities: The introduction and development of the French language and culture in Cambridge and the surrounding areas. The principal activity of the charity continues to be the establishment of non profit making language courses in both a formal and an informal basis.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CAMBRIDGE
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£265,283	£262,935	-	-
2024-05-31	£263,866	£253,152	-	-
2023-05-31	£224,265	£255,974	-	-
2022-05-31	£212,342	£211,106	-	-
2021-05-31	£203,368	£176,310	-	-

Trustees

Name	Role	Appointed
Dr Christine Hilcenko		2024-03-22
Dr Sura Qadiri		2024-05-21
Franklin Nelson		2024-03-22
Neil Carter		2022-06-22
Oana Stroe		2024-07-16
Pierre-Xavier Pillet		2016-06-29
Stefan John Marciniak		2020-06-06

ALLIANCE FRANCAISE DE CAMBRIDGE

England & Wales - Charity number 1099000

Accounts

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Chairman	Stefan Marciniak
Trustees	Pierre-Xavier Pillet Stefan Marciniak Neil Carter Christine Hilcenko Franklin Nelson Sura Qadiri Oana Stroe
Charity Registration Number	1099000
Company Registration Number	04473419
Registered Office	The charity is incorporated in England and Wales. 1 Red Cross Lane Cambridge CB2 0QU
Independent Examiner	Victoria Cooper FMAAT (MIP) Red Shoes Accounting Services Unit 7 E-Space North 181 Wisbech Road Littleport Cambridgeshire CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

Directors' Report for the Year Ended May 2025

The Directors of the Alliance Française Cambridge (AFC) are pleased to present their report for the year ended May 2025, together with the financial statements of the charity, prepared in accordance with the requirements of the Companies Act.

Charitable Objectives: The charity's core mission remains the promotion of the French language and francophone cultures within Cambridge, Norwich, and the surrounding areas of East Anglia. Its principal activities include the provision of non-profit language courses-both formal and informal-as well as the organisation of cultural programming that supports the charity's educational and community aims.

Operational Highlights: Despite ongoing economic uncertainty in the UK, notably due to the cost-of-living crisis and related challenges, AFC has experienced another highly successful year. Under the dynamic leadership of Director Patricia Dalby, the AFC team delivered an effective blend of in-person and online teaching, significantly expanded free taster sessions, and hosted numerous cultural and educational events.

These initiatives not only support the charity's objectives but have broadened its reach across East Anglia. Regular member surveys, personalised outreach, and an energetic online presence have enabled AFC to deliver tailored language and cultural offerings to a diverse age range-from children aged 7 to adults in their seventies.

Community Engagement: Recruiting and retaining members in a financially strained environment remains challenging. Nevertheless, AFC has maintained strong enrolment figures and successfully sustained its Norwich branch since its opening in September 2022. This achievement reflects the remarkable energy, dedication, and creativity of AFC's leadership and teaching staff, which the Directors wish to formally recognise.

The charity's location at Bell School on the Red Cross Lane site near Addenbrooke's Hospital continues to foster rich pedagogical and cultural exchanges, contributing to a vibrant and supportive partnership. The current lease remains in effect until 2026.

AFC continues to be a focal point for the French-speaking and Francophile communities in Cambridge and East Anglia. One of its proudest achievements has been the establishment of free online French lessons for pupils at schools in less advantaged areas, particularly where French language instruction is limited. Launched in October 2023 after extensive consultation with educators, this programme enables schools to nominate pupils who would benefit most. These lessons are delivered by AFC's expert francophone teachers and have been met with enthusiastic engagement. AFC is committed to running the programme annually and undertaking targeted fundraising to ensure its expansion.

Financial Overview: Despite continued economic headwinds, the charity's cash reserves remain at a comfortable level as of year-end, ensuring long-term financial stability and continuity of services.

Cultural Activities: Demand for cultural programming has grown steadily. Online events such as film screenings, literary and artistic talks, and the ever-popular book club remain core attractions. Informal social gatherings-including coffee "Meet Ups"-have also seen excellent attendance and serve to reinforce community bonds.

Partnerships and Outreach: AFC maintains a flourishing relationship with the Cambridge Chamber of Commerce through regular participation and contribution to events. Strong ties with the Cambridge Council for Voluntary Service (CCVS), City Live, and the University of Cambridge continue to enrich AFC's programming-particularly through joint contributions to the University's Cambridge Festival, encompassing both the arts and sciences.

Two AFC Directors affiliated with the University have played a pivotal role in advancing the charity's Outreach Project, widening access to language and cultural education across East Anglia.

Alliance Francaise de Cambridge

Trustees' Report

Gratitude: The Directors extend their heartfelt thanks to AFC's dedicated administrative and teaching staff. Their talent, adaptability, and unwavering commitment-so evident during the challenges of the COVID-19 pandemic-remain vital assets during the current economic climate. Through their creativity and care, they continue to uphold the charity's reputation and deepen its impact.

Reserves Policy

The trustees have established a policy whereby the free reserves held by the charity, should be 3 months of the charity's expenditure, which equates to £51000 at 16th of May 2023 (Overheads cost £5000, Salaries cost £40000, HMRC cost £6000). At this level the trustees believe they would be able to continue the operation of the charity for the foreseeable future. The trustees will review the policy annually.

Investing Charity Funds Policy

Background : The policy relates to the Alliances activities throughout East Anglia and seeks to clarify what may be done with any operating surplus generated by the charity's year on year activities.

All other expenditure of charity funds is assumed to be within the remit of the Director and the Trustees (See also the Alliance Francaise Cambridge & Norwich Remuneration policy).

Property. This policy does not include or relate to property that the Alliance may own or part own (on which there is a charge). Under exceptional circumstances it may be appropriate for the Alliance to consider using its surplus and / or credit worthiness for the part of full investment in a suitable property from which to then run its business. The criteria for embarking on such a process should not be dissimilar to the points of consideration listed in item 2 below and should be accordingly and robustly discussed by the governing body outside of this policy.

The investment of funds. Specifically this should include monies classified as operating surplus at the financial year end but not the organisations assets or property interests. There is currently no role of financial investment within the Alliance's business model. If this is to change an Investment Committee including the Alliance Director, The Treasurer and at least 2No other Trustees as elected by the board should be established. The committee should consider return expectations, capital against income returns, future spending commitments and any donor related restrictions.

The minimum level of reserve much be maintained and available (without delay) at all times. Consideration should be given to:

1. Timelines. The length of the term will by implication influence risk. Short term investments (up to 12 months) may include investment of the previous years' surplus but should at all times protect access to the agreed minimum operating surplus [as stated in the Reserves policy]. Medium term (1-5 years) or long term (5+ years) investments should also not include the minimum operating surplus monies.
2. Appetite for risk. These include the following:
 - A. Capital risk. Is there potential to lose money or reduce the value of the investment portfolio?
 - B. Inflation risk. Could the return on the investment be insufficient to keep pace with inflation?
 - C. Liquidity risk. How easily / quickly can the investment be sold?
 - D. Currency risk. Could foreign investments be affected? The base currency is always to be GBP.
 - E. Regulatory / governance risk. Will this significantly reduce with some overseas investments?
3. Liquidity requirements. Any investment of the Alliances minimum operating surplus (as qualified in the Reserves policy) should be without risk and accessible / retrievable at any time. Although the latter may involve acceptable financial penalties. Ergo any significant capital requirements and ongoing expenditure are to be considered prior to investing.

Alliance Francaise de Cambridge

Trustees' Report

4. Ethical policy. Charity trustees have a duty to seek 'the maximum financial return consistent with commercial prudence' but ethical investments should involve negative and positive screening of companies and sectors by way of demonstrating high standards of governance and which may consider:

- A. Investments that conflicts with the aims of the Alliance.
- B. Investments that could cause the Alliance to lose supporters / benefactors.
- C. The investment offers no greater or lesser return than a more ethical option.

The Investment Committee should accordingly clarify the Alliances ethical approach (following screening of stakeholders etc), determine the relevance to likely investments and the tolerances around ethical investments generally and specifically.

5. Eligible assets. This is confined to Surplus funds unless otherwise advised by the Investment Committee and agreed by the Trustees.

6. Performance benchmarks. These need to be agreed by the Trustees at the commencement of any investment and should be robust. If not agreed otherwise the default should be:

- A. Cash / inflation benchmark should utilise RPI + 2.5% PA.
- B. The stocks & shares anticipated long term average asset allocation of the portfolio is assumed to be neutral and appropriate market indices applies to each asset class (as a minimum this should include the FTSE All stocks for UK equities, FTSE World Equity and FT Government All Stocks for UK bonds added together as a mean).
- C. Charity peer group benchmarking should assume use of the ARC.

7. Restrictions. To be agreed by the Investment Committee but to include a review of: non-investment grade bonds; excluding investments that are non-saleable within 3 months; limiting single direct equity investments (to say less than 5% of portfolio); using institutions with a minimum credit rating of A for cash; excluding derivative investments; limiting non-sterling investments.

8. Management. How the investment will be reported and monitored back to the Investment Committee. This would include the frequency and detail of information required pertinent to the type of investment. This policy should be reviewed every 3 years or immediately should the creation of an Investment Committee be agreed by the Trustees.

Alliance Francaise de Cambridge

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 2 October 2025 and signed on its behalf by:



Stefan Marciniak
Chairman and trustee

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity’s trustees of Alliance Francaise de Cambridge (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

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

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner’s statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT, which is one of the listed bodies.

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

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

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

Alliance Francaise de Cambridge

**Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge
(the Company')**



Victoria Cooper FMAAT (MIP)
AAT

Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

2 October 2025

Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable activities	3	260,933	260,933	263,866
Other income		4,350	4,350	-
Total income		<u>265,283</u>	<u>265,283</u>	<u>263,866</u>
Expenditure on:				
Charitable activities	4	(262,935)	(262,935)	(253,152)
Total expenditure		<u>(262,935)</u>	<u>(262,935)</u>	<u>(253,152)</u>
Net income		<u>2,348</u>	<u>2,348</u>	<u>10,714</u>
Net movement in funds		2,348	2,348	10,714
Reconciliation of funds				
Total funds brought forward		<u>109,990</u>	<u>109,990</u>	<u>99,276</u>
Total funds carried forward	17	<u><u>112,338</u></u>	<u><u>112,338</u></u>	<u><u>109,990</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 17.

Alliance Francaise de Cambridge

**(Registration number: 04473419)
Balance Sheet as at 31 May 2025**

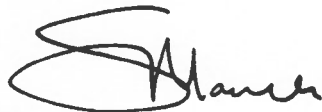
	Note	2025 £	2024 £
Fixed assets			
Intangible assets	11	2,442	2,930
Tangible assets	12	<u>1,737</u>	<u>7,025</u>
		<u>4,179</u>	<u>9,955</u>
Current assets			
Debtors	13	959	865
Cash at bank and in hand	14	<u>127,790</u>	<u>113,243</u>
		128,749	114,108
Creditors: Amounts falling due within one year	15	<u>(20,590)</u>	<u>(14,073)</u>
Net current assets		<u>108,159</u>	<u>100,035</u>
Net assets		<u>112,338</u>	<u>109,990</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>112,338</u>	<u>109,990</u>
Total funds	17	<u>112,338</u>	<u>109,990</u>

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 2 October 2025 and signed on their behalf by:



Stefan Marciniak
Chairman and trustee

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 2 October 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £125.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	33.3% straight line
Fixtures & Fittings	25% straight line

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Language School	<u>260,933</u>	<u>260,933</u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

4 Expenditure on charitable activities

	Unrestricted	Total	Total
	General	2025	2024
	£	£	£
Language School	19,976	19,976	25,403
Depreciation, amortisation and other similar costs	5,775	5,775	7,226
Staff costs	135,075	135,075	148,339
Allocated support costs	99,921	99,921	69,527
Governance costs	2,188	2,188	2,657
	<u>262,935</u>	<u>262,935</u>	<u>253,152</u>
		Unrestricted	Total
		funds	funds
		General	£
	Note	£	£
Language School		19,976	19,976
Depreciation, amortisation and other similar costs		5,775	5,775
Staff costs		135,075	135,075
Allocated support costs	5	99,921	99,921
Governance costs	5	2,188	2,188
Total for 2025		<u>262,935</u>	<u>262,935</u>
Total for 2024		<u>253,152</u>	<u>253,152</u>
			Total
			expenditure
			£

In addition to the expenditure analysed above, there are also governance costs of £2,188 (2024 - £2,657) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	990	990
Other fees paid to examiners	1,151	1,151
Legal fees	47	47
Total for 2025	2,188	2,188
Total for 2024	2,657	2,657

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	5,287	6,738
Amortisation of goodwill	488	488

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	121,755	135,785
Pension costs	5,159	4,725
Other staff costs	8,161	7,829
	135,075	148,339

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	4	5

4 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	990	990
Other fees to examiners		
All other services	1,151	1,632
Independent Examiner's remuneration	<u>(2,141)</u>	<u>(2,622)</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 June 2024	4,882	4,882
At 31 May 2025	<u>4,882</u>	<u>4,882</u>
Amortisation		
At 1 June 2024	1,952	1,952
Charge for the year	488	488
At 31 May 2025	<u>2,440</u>	<u>2,440</u>
Net book value		
At 31 May 2025	<u>2,442</u>	<u>2,442</u>
At 31 May 2024	<u>2,930</u>	<u>2,930</u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2024	23,291	23,291
Disposals	<u>(2,312)</u>	<u>(2,312)</u>
At 31 May 2025	<u>20,979</u>	<u>20,979</u>
Depreciation		
At 1 June 2024	16,265	16,265
Charge for the year	4,833	4,833
Eliminated on disposals	<u>(1,856)</u>	<u>(1,856)</u>
At 31 May 2025	<u>19,242</u>	<u>19,242</u>
Net book value		
At 31 May 2025	<u>1,737</u>	<u>1,737</u>
At 31 May 2024	<u>7,026</u>	<u>7,026</u>

13 Debtors

	2025 £	2024 £
Trade debtors	959	751
Other debtors	<u>-</u>	<u>114</u>
	<u>959</u>	<u>865</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>127,790</u>	<u>113,243</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	9,603	2,879
Other creditors	471	522
Accruals	<u>10,516</u>	<u>10,672</u>
	<u>20,590</u>	<u>14,073</u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,159 (2024 - £4,725).

17 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
General	<u>109,990</u>	<u>265,283</u>	<u>(262,935)</u>	<u>112,338</u>

18 Analysis of net funds

	At 1 June 2024 £	At 31 May 2025 £
Cash at bank and in hand	<u>113,243</u>	<u>113,243</u>
Net debt	<u>113,243</u>	<u>113,243</u>

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Charitable activities (analysed below)	260,933	263,866
Other income (analysed below)	4,350	-
Total income	<u>265,283</u>	<u>263,866</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(262,935)</u>	<u>(253,152)</u>
Total expenditure	<u>(262,935)</u>	<u>(253,152)</u>
Net income	<u>2,348</u>	<u>10,714</u>
Net movement in funds	2,348	10,714
Reconciliation of funds		
Total funds brought forward	<u>109,990</u>	<u>99,276</u>
Total funds carried forward	<u><u>112,338</u></u>	<u><u>109,990</u></u>

This page does not form part of the statutory financial statements.

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
<i>Charitable activities</i>		
Fees and supplies	255,087	254,567
Other income	4,456	8,349
Interest on cash deposits	1,390	950
	260,933	263,866
<i>Other income</i>		
Rental income	4,350	-
	4,350	-
<i>Charitable activities</i>		
Materials	(19,976)	(25,403)
Subcontract cost	(54,689)	(30,799)
Wages and salaries	(116,707)	(129,288)
Staff NIC (Employers)	(5,048)	(6,497)
Staff pensions (Other) - pension scheme 1	(5,159)	(4,725)
Staff training	(7,028)	(5,892)
Travelling	(1,133)	(1,937)
Rent	(25,385)	(23,211)
Insurance	(1,199)	(1,139)
Telephone and fax	(897)	(1,188)
Computer software and maintenance costs	(8,774)	(8,140)
Printing, postage and stationery	(761)	(890)
Sundry expenses	(609)	(3)
Travel and subsistence	(3,482)	(559)
Staff entertaining (allowable for tax)	(700)	-
Bank charges	(2,987)	(3,313)
Amortisation of development costs	(488)	(488)
Depreciation of fixtures and fittings	(3,079)	(3,079)
Depreciation of office equipment	(2,208)	(3,659)
Charitable donations	(438)	(285)
Accountancy fees	(1,151)	(1,632)
Independent examiner's fee	(990)	(990)
Legal and professional fees	(47)	(35)
	(262,935)	(253,152)

This page does not form part of the statutory financial statements.

ALLIANCE FRANCAISE DE CAMBRIDGE

England & Wales - Charity number 1099000

Accounts

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Chairman	Mr Pierre-Xavier Pillet
Trustees	Mr Pierre-Xavier Pillet Mr Nicholas Santcross Mr Stefan Marciniak Mr Neil Carter Mr James Winters Dr Christine Hilcenko Mr Franklin Nelson
Charity Registration Number	1099000
Company Registration Number	04473419
Registered Office	The charity is incorporated in England and Wales. 1 Red Cross Lane Cambridge CB2 0QU
Independent Examiner	Victoria Cooper FMAAT (MIP) Red Shoes Accounting Services Unit 7 E-Space North 181 Wisbech Road Littleport Cambridgeshire CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

The directors are pleased to present their report for the year ended May 2024 together with the financial statements of the charity, which are prepared in order to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's object continues to be the introduction and development of the French language and francophone cultures in Cambridge, Norwich and their respective surrounding areas in East Anglia. The principal activity of the charity continues to be the establishment of non-profit making language courses in both a formal and an informal basis as well as the promotion of French language and francophone cultures.

Achievement, Performance and Financial Review

Despite the continued challenges experienced by the UK economic and the uncertain economic future of the country, notably due to the cost-of-living crisis, and other linked prevailing uncertainty, l'Alliance Française de Cambridge has had a very positive and good year. Under the astute, steady, and pragmatic leadership of director Patricia Dalby, the AF team has continued to offer a successful blend of in-person and online teaching (borne out of necessity due to by the pandemic) and successfully multiplied free taster sessions, meet ups sessions in order to continue to promote their activity and meet new audiences while working hard to ensure aficionados of the AFC remain loyal and continually interested by the work of the organisation. Thanks to regular polling of our members, 'the personal touch' and dynamic advertising online the AF team continues to delivering an attractive language and cultural offer for each type of audience from members aged 7 to 77 years old!

In 2024, year three of the cost of living crisis in the UK, has potentially made the recruitment and re-enrolment of financially hard-pressed members harder although the Alliance team has managed to maintain its roll at a strong level and has been able to continue to maintain the Norwich branch opened since September 2022. This result is a testimony to the remarkable energy, consistent dedication and creativity of the leadership team and teachers of the AF which is important to recognise in this report. Operating in a more central location in Norwich from September 2024, the AF is hoping to be able to increase its visibility and growing its roll further in months to come.

The location of the Alliance at Bell School on the Red Cross Lane site near Addenbrookes Hospital continues to be a successful story, one that generates rich pedagogical and cultural exchanges, and more generally a mutually supportive, fruitful and stimulating partnership. It was therefore a real boost to the organisation to have been able to negotiate another three years of lease with Bell at the same location until 2026.

L'Alliance continues to be the focal point for the French community and all francophiles in the Cambridge area thereby re-affirming their attachment to its educational and cultural mission in Cambridge and East Anglia more widely. The Paris Olympics during summer 2024 provided a unique opportunity to advertise French language and culture and may partly explained further interest from the general public about French language and culture.

The AF is very proud to have set up and financed the delivery of free French lessons on-line for pupils in schools located in less advantaged areas or where language offer is either lacking or modest. The programme involves a number of Schools in East Anglia who will themselves nominate the pupils who will, in their view, benefit most in the future from the AFC's offer. The programme of lessons started in early October 2023 and has been a success with more Schools wanting to benefit from the scheme. This is an exciting project delivering on our commitment as a charity to give back to the community. The AF is committed to run the scheme again in 2024-2025 and to seek for ways to fundraise in order to further develop the scheme in future years.

In the face of uncertain economy times, thankfully cash reserve in the bank at year end remains at a comfortable level, offering long term security to the organisation.

Our cultural activities continue to meet an increased demand. Online events included screenings, talks on Art, Culture and Literature continue to be extremely popular as is our book club which continues to attract its usual aficionados, while more informal "Meet Ups" for coffee are also very successful and attracting good numbers.

Alliance Francaise de Cambridge

Trustees' Report

Our relationship with the Cambridge Chamber of Commerce remains beneficial. We are a regular participant in chamber events and have been able to contribute to and enjoy this collaboration. We maintain our strong links with Cambridge Council for Voluntary Service (CCVS) and City Live. Similarly, our link with the University of Cambridge, which sees us co-organise events to support the University's Festival of Ideas and the Science Festival. Two of our directors who work at the University have opened new paths with our Out-Reach project. We are fortunate to continue to have a wonderful team of dedicated administrative and teaching staff, to whom the directors would like to express their gratitude. Their calibre and creative approach which had been amply demonstrated in their nimble response to the challenge of Covid and the cost-of-living crisis, continue to prove precious assets to the AFC to ensure the continued attractiveness and success of the AFC.

Reserves Policy

The trustees have established a policy whereby the free reserves held by the charity, should be three months of the charity's expenditure. At this level, the trustees believe they would be able to continue the operation of the charity for the foreseeable future. The trustees review the policy annually.

Alliance Francaise de Cambridge

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 October 2024 and signed on its behalf by:



Mr Pierre-Xavier Pillet
Chairman and trustee

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge (‘the Company’)

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

Responsibilities and basis of report

As the charity’s trustees of Alliance Francaise de Cambridge (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

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

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner’s statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT, which is one of the listed bodies.

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

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

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

Alliance Francaise de Cambridge

**Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge
(the Company')**



Victoria Cooper FMAAT (MIP)
AAT

Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

22 October 2024

Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	263,866	263,866	220,065
Other income		-	-	4,200
Total income		<u>263,866</u>	<u>263,866</u>	<u>224,265</u>
Expenditure on:				
Charitable activities	4	(253,152)	(253,152)	(255,974)
Total expenditure		<u>(253,152)</u>	<u>(253,152)</u>	<u>(255,974)</u>
Net income/(expenditure)		<u>10,714</u>	<u>10,714</u>	<u>(31,709)</u>
Net movement in funds		10,714	10,714	(31,709)
Reconciliation of funds				
Total funds brought forward		<u>99,276</u>	<u>99,276</u>	<u>130,985</u>
Total funds carried forward	17	<u><u>109,990</u></u>	<u><u>109,990</u></u>	<u><u>99,276</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 9 to 16 form an integral part of these financial statements.

Alliance Francaise de Cambridge

(Registration number: 04473419)

Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	11	2,930	3,418
Tangible assets	12	<u>7,025</u>	<u>13,186</u>
		<u>9,955</u>	<u>16,604</u>
Current assets			
Debtors	13	865	3,820
Cash at bank and in hand	14	<u>113,243</u>	<u>83,050</u>
		114,108	86,870
Creditors: Amounts falling due within one year	15	<u>(14,073)</u>	<u>(4,198)</u>
Net current assets		<u>100,035</u>	<u>82,672</u>
Net assets		<u>109,990</u>	<u>99,276</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>109,990</u>	<u>99,276</u>
Total funds	17	<u>109,990</u>	<u>99,276</u>

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 22 October 2024 and signed on their behalf by:



Mr Pierre-Xavier Pillet
Chairman and trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Alliance Francaise de Cambridge

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 22 October 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Alliance Francaise de Cambridge

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £125.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	33.3% straight line
Fixtures & Fittings	25% straight line

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Alliance Francaise de Cambridge

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Language School	<u>263,866</u>	<u>263,866</u>

Alliance Francaise de Cambridge

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

4 Expenditure on charitable activities

	Unrestricted	Total	Total
	General	2024	2023
	£	£	£
Language School	25,403	25,403	20,489
Depreciation, amortisation and other similar costs	7,226	7,226	7,322
Staff costs	148,339	148,339	132,166
Allocated support costs	69,527	69,527	91,264
Governance costs	2,657	2,657	4,733
	<u>253,152</u>	<u>253,152</u>	<u>255,974</u>
		Unrestricted	Total
		funds	funds
		General	£
	Note	£	£
Language School		25,403	25,403
Depreciation, amortisation and other similar costs		7,226	7,226
Staff costs		148,339	148,339
Allocated support costs	5	69,527	69,527
Governance costs	5	2,657	2,657
Total for 2024		<u>253,152</u>	<u>253,152</u>
Total for 2023		<u>255,974</u>	<u>255,974</u>
			Total
			expenditure
			£

In addition to the expenditure analysed above, there are also governance costs of £2,657 (2023 - £4,733) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

Alliance Francaise de Cambridge

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

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	990	990
Other fees paid to examiners	1,632	1,632
Legal fees	35	35
Total for 2024	2,657	2,657
Total for 2023	4,733	4,733

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	6,738	6,834
Amortisation of goodwill	488	488

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	135,785	124,032
Pension costs	4,725	2,697
Other staff costs	7,829	5,437
	148,339	132,166

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	5	5

5 (2023 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Alliance Francaise de Cambridge

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

Contributions to the employee pension schemes for the year totalled £2,725 (2023 - £2,697).

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	990	990
Other fees to examiners		
All other services	<u>1,632</u>	<u>3,678</u>
Independent Examiner's remuneration	<u>(2,622)</u>	<u>(4,668)</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 June 2023	<u>4,882</u>	<u>4,882</u>
At 31 May 2024	<u>4,882</u>	<u>4,882</u>
Amortisation		
At 1 June 2023	1,464	1,464
Charge for the year	<u>488</u>	<u>488</u>
At 31 May 2024	<u>1,952</u>	<u>1,952</u>
Net book value		
At 31 May 2024	<u>2,930</u>	<u>2,930</u>
At 31 May 2023	<u>3,418</u>	<u>3,418</u>

Alliance Francaise de Cambridge

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

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2023	22,715	22,715
Additions	<u>576</u>	<u>576</u>
At 31 May 2024	<u>23,291</u>	<u>23,291</u>
Depreciation		
At 1 June 2023	9,528	9,528
Charge for the year	<u>6,738</u>	<u>6,738</u>
At 31 May 2024	<u>16,266</u>	<u>16,266</u>
Net book value		
At 31 May 2024	<u>7,025</u>	<u>7,025</u>
At 31 May 2023	<u>13,187</u>	<u>13,187</u>

13 Debtors

	2024 £	2023 £
Trade debtors	751	2,858
Other debtors	<u>114</u>	<u>962</u>
	<u>865</u>	<u>3,820</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>113,243</u>	<u>83,050</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,879	2,684
Other creditors	522	524
Accruals	<u>10,672</u>	<u>990</u>
	<u>14,073</u>	<u>4,198</u>

Alliance Francaise de Cambridge

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

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,725 (2023 - £2,697).

17 Funds

	Balance at 1 June 2023	Incoming resources	Resources expended	Balance at 31 May 2024
	£	£	£	£
Unrestricted funds				
General	<u>99,276</u>	<u>263,866</u>	<u>(253,152)</u>	<u>109,990</u>

18 Analysis of net funds

	At 1 June 2023	Financing cash flows	At 31 May 2024
	£	£	£
Cash at bank and in hand	<u>83,050</u>	<u>30,328</u>	<u>113,378</u>
Net debt	<u>83,050</u>	<u>30,328</u>	<u>113,378</u>

Alliance Francaise de Cambridge

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

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Charitable activities (analysed below)	263,866	220,065
Other income (analysed below)	-	4,200
Total income	<u>263,866</u>	<u>224,265</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(253,152)</u>	<u>(255,974)</u>
Total expenditure	<u>(253,152)</u>	<u>(255,974)</u>
Net income/(expenditure)	<u>10,714</u>	<u>(31,709)</u>
Net movement in funds	10,714	(31,709)
Reconciliation of funds		
Total funds brought forward	<u>99,276</u>	<u>130,985</u>
Total funds carried forward	<u><u>109,990</u></u>	<u><u>99,276</u></u>

Alliance Francaise de Cambridge

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

	Total 2024 £	Total 2023 £
<i>Charitable activities</i>		
Fees and supplies	254,567	214,548
Other income	8,349	5,307
Interest on cash deposits	950	210
	<u>263,866</u>	<u>220,065</u>
<i>Other income</i>		
Rental income	-	4,200
	<u>-</u>	<u>4,200</u>
<i>Charitable activities</i>		
Materials	(25,403)	(20,489)
Subcontract cost	(30,799)	(45,959)
(Profit)/loss on disposal of tangible fixed assets	-	(288)
Wages and salaries	(129,288)	(117,900)
Staff NIC (Employers)	(6,497)	(6,132)
Staff pensions (Other) - pension scheme 1	(4,725)	(2,697)
Staff training	(5,892)	(4,113)
Travelling	(1,937)	(1,324)
Rent	(23,211)	(21,831)
Insurance	(1,139)	(1,051)
Telephone and fax	(1,188)	(936)
Computer software and maintenance costs	(8,140)	(12,311)
Printing, postage and stationery	(890)	(1,460)
Sundry expenses	(3)	(2,748)
Travel and subsistence	(559)	(2,533)
Bank charges	(3,313)	(2,138)
Amortisation of development costs	(488)	(488)
Depreciation of fixtures and fittings	(3,079)	(3,079)
Depreciation of office equipment	(3,659)	(3,467)
Charitable donations	(285)	(297)
Accountancy fees	(1,632)	(3,678)
Independent examiner's fee	(990)	(990)
Legal and professional fees	(35)	(65)
	<u>(253,152)</u>	<u>(255,974)</u>

This page does not form part of the statutory financial statements.

ALLIANCE FRANCAISE DE CAMBRIDGE

England & Wales - Charity number 1099000

Accounts

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Chairman	Mr Pierre-Xavier Pillet
Trustees	Mr Pierre-Xavier Pillet Ms Cindy Forde Mr Nicholas Santcross Ms Janet Morris Mr Stefan Marciniak Mr Neil Carter Mr James Winters Dr Christine Hilcenko Mr Franklin Nelson
Charity Registration Number	1099000
Company Registration Number	04473419
Registered Office	The charity is incorporated in England and Wales. 1 Red Cross Lane Cambridge CB2 0QU
Independent Examiner	Victoria Cooper FMAAT (MIP) Red Shoes Accounting Services Unit 7 E-Space North 181 Wisbech Road Littleport Cambridgeshire CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

The directors are pleased to present their report for the year ended 31 May 2023 together with the financial statements of the charity, which are prepared in order to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's object continues to be the introduction and development of the French language and francophone cultures in Cambridge and the surrounding areas and East Anglia. The principal activity of the charity continues to be the establishment of non-profit making language courses in both a formal and an informal basis as well as the promotion of French and francophone cultures.

Achievement, Performance and Financial Review

Despite the challenges experienced by the UK economic, notably the cost of living crisis, and other linked prevailing uncertainty, l'Alliance Française de Cambridge has had a good year. Under the steady, and pragmatic leadership of director Patricia Dalby, the AF team has continued to offer a successful blend of in-person and online teaching borne out of necessity due to by the pandemic and successfully multiplied free taster sessions in order to continue to meet new audiences while working hard to insure aficionados of the AFC remain loyal and continually interested by the work of the organisation. Thanks to regular polling of our members, dynamic advertising online the AF team continues to delivering an attractive language and cultural offer for each type of audience from members aged 7 to 77 years old!

In 2023, the second year of the cost of living crisis in the UK has made the recruitment and re-enrolment of financially hard-pressed members noticeably harder although the Alliance team has managed to maintain its roll at a viable level and has been able to continue to develop the Norwich branch opened in September 2022. This result is a testimony to the remarkable energy, consistent dedication and creativity of the leadership team and teachers of the AF which is important to recognise in this report.

The location of the Alliance at Bell School on the Red Cross Lane site near Addenbrookes Hospital continues to be a successful story, one that generates rich pedagogical and cultural exchanges, and more generally a mutually supportive, fruitful and stimulating partnership.

L'Alliance continues to be the focal point for the French community and all francophiles in the Cambridge area thereby re-affirming their attachment to its educational and cultural mission in Cambridge and East Anglia more widely. A number of Trustees from the Out-Reach Committee from have been working very hard with the AF staff this year to set up and finance the delivery of free French lessons on-line for pupils in schools located in less advantaged areas or where language offer is either lacking or modest. The programme involves a number of Schools in East Anglia who will themselves nominate the pupils who will, in their view, benefit most in the future from the AFC's offer. The programme of lessons is set to start in early October. This is an exciting project delivering on our commitment as a charity to give back to the community.

In the face of continued acute disruption of the economy, thankfully cash reserves in the bank at year end remains at a comfortable level, offering long term security to the organisation.

Our cultural activities continue to meet an increased demand. Online events included screenings, talks on Art, Culture and Literature continue to be extremely popular as is our book club which continues to attract its usual aficionados, while more informal "Meet Ups" for coffee are also very successful and attracting good numbers.

Our relationship with the Cambridge Chamber of Commerce continues to prosper. We are a regular participant in chamber events and have been able to contribute and benefit from this collaboration. We maintain our strong links with Cambridge Council for Voluntary Service (CCVS) and City Live. Likewise, with the University of Cambridge, which sees us co-organise events to support the

Alliance Francaise de Cambridge

Trustees' Report

University's Festival of Ideas and the Science Festival. One of our Trustees working at the University has opened new paths with our Out-Reach project. We are fortunate to continue to have a wonderful team of dedicated administrative and teaching staff, to whom the directors would like to express their gratitude. Their calibre which had been amply demonstrated in their nimble response to the Covid challenges, continue to prove an extraordinary asset to the AFC during the cost of living crisis through their creative approach to ensure continued attractiveness and success of the AFC offer to its current as well as new members.

Reserves Policy

The Trustees have established a policy whereby the free reserves held by the charity, should be 3 months of the charity's expenditure, which equates to £51,000 at 16 May 2023 (overhead costs £5,000, salaries £46,000). At this level the trustees believe they would be able to continue the operation of the charity for the foreseeable future. The trustees review the policy annually.

The composition of the Board of Trustees is as follows at the close of this reporting period, September 2023: Pierre Pillet, Chair; Stefan Marciniak, Deputy Chair; James Winters, Secretary; Nick Santcross, Treasurer; Trustees: Cindy Forde, Janet Morris, Neil Carter, Franklin Nelson, Christine Hilcenko.

Alliance Francaise de Cambridge

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

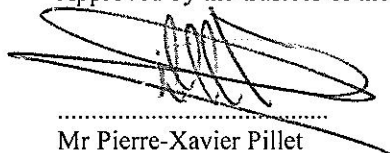
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23 September 2023 and signed on its behalf by:



.....
Mr Pierre-Xavier Pillet
Chairman and trustee

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity’s trustees of Alliance Francaise de Cambridge (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

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

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner’s statement

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

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

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



Victoria Cooper FMAAT (MIP)

Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

10 October 2023



Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	220,065	220,065	208,142
Other income	4	4,200	4,200	4,200
Total income		<u>224,265</u>	<u>224,265</u>	<u>212,342</u>
Expenditure on:				
Charitable activities	5	<u>(255,974)</u>	<u>(255,974)</u>	<u>(211,106)</u>
Total expenditure		<u>(255,974)</u>	<u>(255,974)</u>	<u>(211,106)</u>
Net (expenditure)/income		<u>(31,709)</u>	<u>(31,709)</u>	<u>1,236</u>
Net movement in funds		(31,709)	(31,709)	1,236
Reconciliation of funds				
Total funds brought forward		<u>130,985</u>	<u>130,985</u>	<u>129,746</u>
Total funds carried forward	18	<u>99,276</u>	<u>99,276</u>	<u>130,982</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

Alliance Francaise de Cambridge

(Registration number: 04473419)
Balance Sheet as at 31 May 2023

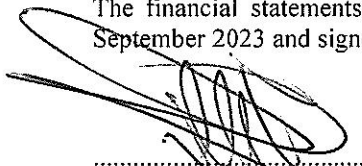
	Note	2023 £	2022 £
Fixed assets			
Intangible assets	12	3,418	3,906
Tangible assets	13	<u>13,186</u>	<u>19,001</u>
		<u>16,604</u>	<u>22,907</u>
Current assets			
Debtors	14	3,820	738
Cash at bank and in hand	15	<u>83,050</u>	<u>108,230</u>
		86,870	108,968
Creditors: Amounts falling due within one year	16	<u>(4,198)</u>	<u>(893)</u>
Net current assets		<u>82,672</u>	<u>108,075</u>
Net assets		<u>99,276</u>	<u>130,982</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>99,276</u>	<u>130,982</u>
Total funds	18	<u>99,276</u>	<u>130,982</u>

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 23 September 2023 and signed on their behalf by:



.....
Mr Pierre-Xavier Pillet
Chairman and trustee

The notes on pages 8 to 16 form an integral part of these financial statements.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 23 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £125.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	33.3% straight line
Fixtures & Fittings	25% straight line



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

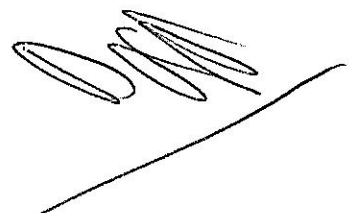
Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

3 Income from charitable activities

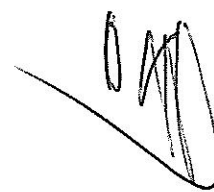
	Unrestricted funds General £	Total 2023 £
Language School	220,065	220,065
	Unrestricted funds General £	Total 2022 £
Language School	208,142	208,142

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	4,200	4,200
Total for 2023	4,200	4,200
Total for 2022	4,200	4,200

5 Expenditure on charitable activities

	Unrestricted General £	Total 2023 £	Total 2022 £
Language School	20,489	20,489	45,360
Depreciation, amortisation and other similar costs	7,322	7,322	4,238
Staff costs	132,166	132,166	107,964
Allocated support costs	91,264	91,264	48,811
Governance costs	4,733	4,733	4,733
	255,974	255,974	211,106



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

	Note	Unrestricted funds General £	Total funds £
Language School		20,489	20,489
Depreciation, amortisation and other similar costs		7,322	7,322
Staff costs		132,166	132,166
Allocated support costs	6	91,264	91,264
Governance costs	6	4,733	4,733
Total for 2023		255,974	255,974
Total for 2022		211,106	211,106

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £4,733 (2022 - £4,733) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	990	990
Other fees paid to examiners	3,678	3,678
Legal fees	65	65
Total for 2023	4,733	4,733
Total for 2022	4,733	4,733



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	6,834	3,750
Amortisation of goodwill	488	488

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	124,032	102,865
Pension costs	2,697	2,167
Other staff costs	5,437	2,932
	<u>132,166</u>	<u>107,964</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

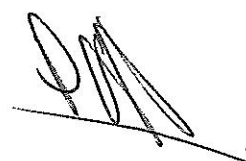
	2023 No	2022 No
Employees	<u>5</u>	<u>5</u>

5 (2022 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,697 (2022 - £2,167).

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

	2023 £	2022 £
Examination of the financial statements	990	960
Other fees to examiners		
All other services	<u>3,678</u>	<u>1,739</u>
Independent Examiner's remuneration	<u>(4,668)</u>	<u>(2,699)</u>

11 Taxation

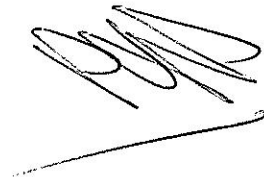
The charity is a registered charity and is therefore exempt from taxation.

12 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 June 2022	<u>4,882</u>	<u>4,882</u>
At 31 May 2023	<u>4,882</u>	<u>4,882</u>
Amortisation		
At 1 June 2022	976	976
Charge for the year	<u>488</u>	<u>488</u>
At 31 May 2023	<u>1,464</u>	<u>1,464</u>
Net book value		
At 31 May 2023	<u>3,418</u>	<u>3,418</u>
At 31 May 2022	<u>3,906</u>	<u>3,906</u>

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2022	30,031	30,031
Additions	1,019	1,019
Disposals	<u>(8,336)</u>	<u>(8,336)</u>
At 31 May 2023	<u>22,714</u>	<u>22,714</u>
Depreciation		
At 1 June 2022	11,030	11,030
Charge for the year	6,546	6,546
Eliminated on disposals	<u>(8,048)</u>	<u>(8,048)</u>
At 31 May 2023	<u>9,528</u>	<u>9,528</u>
Net book value		
At 31 May 2023	<u>13,186</u>	<u>13,186</u>
At 31 May 2022	<u>19,001</u>	<u>19,001</u>

14 Debtors

	2023 £	2022 £
Trade debtors	2,858	624
Other debtors	<u>962</u>	<u>114</u>
	<u>3,820</u>	<u>738</u>

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	-	70
Cash at bank	<u>83,050</u>	<u>108,160</u>
	<u>83,050</u>	<u>108,230</u>

16 Creditors: amounts falling due within one year



Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2023

	2023 £	2022 £
Trade creditors	2,684	(1,593)
Other taxation and social security	-	1,982
Other creditors	524	504
Accruals	990	-
	4,198	893

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,697 (2022 - £2,167).

18 Funds

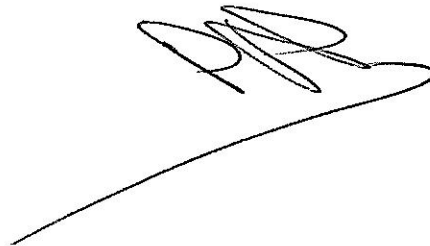
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	130,985	224,265	(255,974)	99,276
	£	£	£	£
Unrestricted funds				
General	129,746	212,342	(211,106)	130,982

19 Analysis of net funds

	At 1 June 2022 £	Financing cash flows £	At 31 May 2023 £
Cash at bank and in hand	108,230	(25,110)	83,120
Net debt	108,230	(25,110)	83,120
	£	£	£
	£	£	£
Cash at bank and in hand	124,386	(16,156)	108,230
Net debt	124,386	(16,156)	108,230

20 Related party transactions

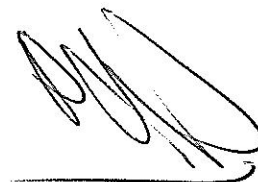
There were no related party transactions in the year.



Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Charitable activities (analysed below)	220,065	208,142
Other income (analysed below)	4,200	4,200
Total income	<u>224,265</u>	<u>212,342</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(255,974)</u>	<u>(211,106)</u>
Total expenditure	<u>(255,974)</u>	<u>(211,106)</u>
Net (expenditure)/income	<u>(31,709)</u>	<u>1,236</u>
Net movement in funds	(31,709)	1,236
Reconciliation of funds		
Total funds brought forward	<u>130,985</u>	<u>129,746</u>
Total funds carried forward	<u><u>99,276</u></u>	<u><u>130,982</u></u>

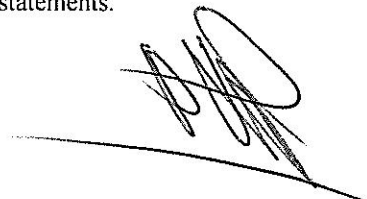


Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	Total 2023 £	Total 2022 £
<i>Charitable activities</i>		
Fees and supplies	214,548	205,075
Other income	5,307	3,056
Interest on cash deposits	210	11
	220,065	208,142
<i>Other income</i>		
Rental income	4,200	4,200
	4,200	4,200
<i>Charitable activities</i>		
Materials	(20,489)	(45,360)
Subcontract cost	(45,959)	-
(Profit)/loss on disposal of tangible fixed assets	(288)	-
Wages and salaries	(117,900)	(99,118)
Staff NIC (Employers)	(6,132)	(3,747)
Staff pensions (Other) - pension scheme 1	(2,697)	(2,167)
Staff training	(4,113)	(2,185)
Travelling	(1,324)	(747)
Rent	(21,831)	(17,353)
Rates	-	(966)
Water rates	-	1,965
Light, heat and power	-	(127)
Insurance	(1,051)	(676)
General maintenance	-	(338)
Telephone and fax	(936)	(1,103)
Office expenses	-	(7,235)
Computer software and maintenance costs	(12,311)	(4,011)
Printing, postage and stationery	(1,460)	(1,098)
Hire of plant and machinery (Operating leases)	-	(3,599)
Sundry expenses	(2,748)	(1,608)
Cleaning	-	(479)
Travel and subsistence	(2,533)	(1,508)
Bank charges	(2,138)	(874)
Amortisation of development costs	(488)	(488)
Depreciation of fixtures and fittings	(3,079)	(1,532)
Depreciation of office equipment	(3,467)	(2,218)
Subcontract cost	-	(9,107)
Charitable donations	(297)	(694)
Accountancy fees	(3,678)	-
Accountancy fees	-	(1,739)

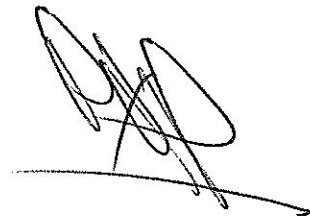
This page does not form part of the statutory financial statements.



Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	Total 2023 £	Total 2022 £
Independent examiner's fee	(990)	(960)
Legal and professional fees	(65)	(2,034)
	<u>(255,974)</u>	<u>(211,106)</u>





ALLIANCE FRANCAISE DE CAMBRIDGE

England & Wales - Charity number 1099000

Accounts

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2022

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 14B E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Trustees

Mr Loic Lhuillier
Mr Pierre-Xavier Pillet
Ms Cindy Forde
Mr Nicholas Santcross
Ms Janet Morris
Mr Stefan Marciniak
Mr Neil Carter
Mr James Winters

Charity Registration Number

1099000

Company Registration Number

04473419

Registered Office

The charity is incorporated in England and Wales.
1 Red Cross Lane
Cambridge
CB2 0QU

Independent Examiner

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 14B E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2022.

The directors are pleased to present their report for the financial year ended May 2022 together with the financial statements of the charity, which are prepared in order to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's object continues to be the introduction and development of the French language and francophone cultures in Cambridge and the surrounding areas and East Anglia. The principal activity of the charity continues to be the establishment of non-profit making language courses in both a formal and an informal basis as well as the promotion of French and francophone cultures.

Achievement, Performance and Financial Review

Despite the recent economic challenges in the UK and linked prevailing uncertainty, l'Alliance Française de Cambridge has had an exceptionally successful year. Under the farsighted, steady, and pragmatic leadership of director Patricia Dalby, the AF team has continued to offer a successful blend of in-person and online teaching borne out of necessity due to by the pandemic. Thanks to regular polling of our members as to their preferred choice of lesson format, the AF team is delivering tailored sessions for each type of audience from members aged 4 to 90 years old!

That the l'Alliance has maintained its numbers, viability and has been able to project itself in Norwich by opening a branch in September 2022 under these circumstances is a testimony to the remarkable energy, consistent dedication and creativity of the leadership team of the AF which is important to recognise in this report and in remuneration.

The agreement reached last year between Alliance and Bell School for its relocation from 60 Hills road into new premises at the Bell School on Red Cross Lane near Addenbrookes Hospital from September 2021 has proved a resounding success. The spacious new premises, purpose built for language teaching and equipped with the latest teaching technology offers the professional set up that Alliance staff and members deserve, thereby supporting our commitment to deliver excellence. Exchanges and collaboration between the Bell School Cambridge and the AFC have been nothing but mutually supportive, fruitful and stimulating.

L'Alliance continues to be the focal point for the French community and all francophiles in Cambridge and especially in this year 2022 when the AFC celebrated its 40th anniversary of activity in Cambridge. For this occasion, in June, guests including staff, trustees, AF members, AF UK network members, Cultural Attachés, Ambassadors from the Francophone world and the Deputy Mayor of Cambridge gathered to celebrate the action of the Alliance and re-affirm their attachment to its educational and cultural mission in Cambridge, surrounding area and East Anglia more widely. Several committees have been created within the Board of Trustees this year to examine how in the future the AFC can give more back to the community and reach sections of the population which may not usually have access to the AFC services. The Board and the director are also reflecting on strategies to increase further our on-line presence in the region.


Our cultural activities continue to meet an increased demand. The advent of zoom means that larger and further away audiences can now regularly be reached. Online events included screenings, talks on Art, Culture and Literature continue to be extremely popular as is our book club which continues to attract its usual aficionados.

Alliance Francaise de Cambridge

Trustees' Report

The annual report was approved by the trustees of the charity on 16 November 2022 and signed on its behalf by:

Mr Pierre-Xavier Pillet
Chairman and Trustee



PILLET
PIERRE-XAVIER PILLET

Alliance Francaise de Cambridge

Trustees' Report

Our relationship with the Cambridge Chamber of Commerce continues to prosper. We are a regular participant in chamber events and have been able to contribute and benefit from this collaboration. We maintain our strong links with Cambridge Council for Voluntary Service (CCVS) and City Live. Likewise, with the University of Cambridge, which sees us co-organise events to support the Cambridge University's Festival. One of our Trustees working at the University is opening new paths to explore future collaborative projects. We are fortunate to continue to have a wonderful team of dedicated administrative and teaching staff, to whom the directors would like to express their gratitude. Their calibre has been amply demonstrated in the laudable response to the challenges of the last 3 years with Covid, the move to new premises, the splendid organisation of the AFC's 40th anniversary in June, and the opening of a branch in Norwich in September.

The composition of the Board of Trustees is as follows at the close of this reporting period, October 2022: Pierre Pillet, Chair; Cindy Forde, Deputy Chair; Stefan Marciniak, Secretary; Nick Santcross, Treasurer; Trustees: Dr Loic Lhuillier, Janet Morris, Neil Carter, James Winter.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

Responsibilities and basis of report

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

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

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner's statement

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

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

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



Victoria Cooper FMAAT (MIP)

Red Shoes Accounting Services
Unit 14B E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

16 November 2022

Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	208,142	208,142	199,082
Other income	4	<u>4,200</u>	<u>4,200</u>	<u>4,286</u>
Total income		<u>212,342</u>	<u>212,342</u>	<u>203,368</u>
Expenditure on:				
Charitable activities	5	<u>(211,106)</u>	<u>(211,106)</u>	<u>(176,310)</u>
Total expenditure		<u>(211,106)</u>	<u>(211,106)</u>	<u>(176,310)</u>
Net income		<u>1,236</u>	<u>1,236</u>	<u>27,058</u>
Net movement in funds		1,236	1,236	27,058
Reconciliation of funds				
Total funds brought forward		<u>129,746</u>	<u>129,746</u>	<u>102,688</u>
Total funds carried forward	18	<u><u>130,982</u></u>	<u><u>130,982</u></u>	<u><u>129,746</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 18.

Alliance Francaise de Cambridge

(Registration number: 04473419)

Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	12	3,906	4,394
Tangible assets	13	19,001	1,054
		22,907	5,448
Current assets			
Debtors	14	738	4,504
Cash at bank and in hand	15	108,230	124,386
		108,968	128,890
Creditors: Amounts falling due within one year	16	(893)	(4,592)
Net current assets		108,075	124,298
Net assets		130,982	129,746
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		130,982	129,746
Total funds	18	130,982	129,746

For the financial year ending 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 16 November 2022 and signed on their behalf by:

Mr Pierre-Xavier Pillet
Chairman and Trustee



PIERRE PILLET

The notes on pages 8 to 16 form an integral part of these financial statements.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 16 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £125.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	10% straight line
Computer Equipment	33.3% straight line
Fixtures & Fittings	25% straight line

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Language School	208,142	208,142
Total for 2022	<u>208,142</u>	<u>208,142</u>
Total for 2021	<u>199,082</u>	<u>199,082</u>

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	4,200	4,200
Total for 2022	<u>4,200</u>	<u>4,200</u>
Total for 2021	<u>4,286</u>	<u>4,286</u>

5 Expenditure on charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Language School	45,360	45,360	56,940
Depreciation, amortisation and other similar costs	4,238	4,238	1,679
Staff costs	107,964	107,964	71,141
Allocated support costs	48,811	48,811	44,045
Governance costs	4,733	4,733	2,505
	<u>211,106</u>	<u>211,106</u>	<u>176,310</u>

	Note	Unrestricted funds General £	Total funds £
Language School		45,360	45,360
Depreciation, amortisation and other similar costs		4,238	4,238
Staff costs		107,964	107,964
Allocated support costs	6	48,811	48,811
Governance costs	6	4,733	4,733
Total for 2022		<u>211,106</u>	<u>211,106</u>
Total for 2021		<u>176,310</u>	<u>176,310</u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

Total
expenditure
£

In addition to the expenditure analysed above, there are also governance costs of £4,733 (2021 - £2,505) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	960	960
Other fees paid to examiners	1,739	1,739
Legal fees	2,034	2,034
Total for 2022	4,733	4,733
Total for 2021	2,505	2,505

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	3,750	1,191
Amortisation of goodwill	488	488

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	102,865	67,440
Pension costs	2,167	1,467
Other staff costs	2,932	2,234
	107,964	71,141

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	5	3

5 (2021 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,167 (2021 - £1,467).

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	960	960
Other fees to examiners		
All other services	1,739	1,009
Independent Examiner's remuneration	(2,699)	(1,969)

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 June 2021	4,882	4,882
At 31 May 2022	4,882	4,882

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

	Research and development £	Total £
Amortisation		
At 1 June 2021	488	488
Charge for the year	<u>488</u>	<u>488</u>
At 31 May 2022	<u>976</u>	<u>976</u>
Net book value		
At 31 May 2022	<u>3,906</u>	<u>3,906</u>
At 31 May 2021	<u>4,394</u>	<u>4,394</u>

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2021	8,085	12,228	20,313
Additions	-	21,696	21,696
Disposals	(8,085)	(3,893)	(11,978)
At 31 May 2022	-	30,031	30,031
Depreciation			
At 1 June 2021	8,085	11,173	19,258
Charge for the year	-	3,750	3,750
Eliminated on disposals	(8,085)	(3,893)	(11,978)
At 31 May 2022	-	11,030	11,030
Net book value			
At 31 May 2022	-	19,001	19,001
At 31 May 2021	-	1,055	1,055

14 Debtors

	2022 £	2021 £
Trade debtors	624	4,030
Other debtors	114	474
	<u>738</u>	<u>4,504</u>

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	70	40
Cash at bank	108,160	124,346
	<u>108,230</u>	<u>124,386</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	(1,593)	4,339
Other taxation and social security	1,982	-
Other creditors	504	253
	<u>893</u>	<u>4,592</u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2022

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,167 (2021 - £1,467).

18 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General	<u>129,746</u>	<u>212,342</u>	<u>(211,106)</u>	<u>130,982</u>
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	<u>102,688</u>	<u>203,368</u>	<u>(176,310)</u>	<u>129,746</u>

19 Analysis of net funds

	At 1 June 2021 £	Financing cash flows £	At 31 May 2022 £
Cash at bank and in hand	<u>124,386</u>	<u>(16,156)</u>	<u>108,230</u>
Net debt	<u>124,386</u>	<u>(16,156)</u>	<u>108,230</u>
	At 1 June 2020 £	Financing cash flows £	At 31 May 2021 £
Cash at bank and in hand	<u>102,695</u>	<u>21,691</u>	<u>124,386</u>
Net debt	<u>102,695</u>	<u>21,691</u>	<u>124,386</u>

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Charitable activities (analysed below)	208,142	199,082
Other income (analysed below)	<u>4,200</u>	<u>4,286</u>
Total income	<u>212,342</u>	<u>203,368</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(211,106)</u>	<u>(176,310)</u>
Total expenditure	<u>(211,106)</u>	<u>(176,310)</u>
Net income	<u>1,236</u>	<u>27,058</u>
Net movement in funds	1,236	27,058
Reconciliation of funds		
Total funds brought forward	<u>129,746</u>	<u>102,688</u>
Total funds carried forward	<u><u>130,982</u></u>	<u><u>129,746</u></u>

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2022

	Total 2022 £	Total 2021 £
<i>Charitable activities</i>		
Fees and supplies	205,075	195,277
Other income	3,056	3,768
Interest on cash deposits	11	37
	208,142	199,082
<i>Other income</i>		
Rental income	4,200	4,286
	4,200	4,286
<i>Charitable activities</i>		
Other fundraising costs	-	(22)
Materials	(45,360)	(56,918)
Wages and salaries	(99,118)	(67,440)
Staff NIC (Employers)	(3,747)	-
Staff pensions (Other) - pension scheme 1	(2,167)	(1,467)
Staff training	(2,185)	(1,888)
Travelling	(747)	(346)
Rent	(17,353)	(17,000)
Rates	(966)	(3,645)
Water rates	1,965	(976)
Light, heat and power	(127)	(1,540)
Insurance	(676)	(1,373)
Repairs and maintenance	-	(164)
General maintenance	(338)	(283)
Telephone and fax	(1,103)	(1,470)
Office expenses	(7,235)	-
Computer software and maintenance costs	(4,011)	(2,868)
Printing, postage and stationery	(1,098)	(1,789)
Hire of plant and machinery (Operating leases)	(3,599)	(6,000)
Sundry expenses	(1,608)	(1,183)
Cleaning	(479)	(1,760)
Travel and subsistence	(1,508)	(1,183)
Bank charges	(874)	(1,246)
Amortisation of development costs	(488)	(488)
Depreciation of fixtures and fittings	(1,532)	-
Depreciation of office equipment	(2,218)	(1,191)
Subcontract cost	(9,107)	(1,565)
Charitable donations	(694)	-
Accountancy fees	(1,739)	(1,009)
Independent examiner's fee	(960)	(960)

This page does not form part of the statutory financial statements.

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2022

	Total 2022 £	Total 2021 £
Legal and professional fees	<u>(2,034)</u>	<u>(536)</u>
	<u>(211,106)</u>	<u>(176,310)</u>

ALLIANCE FRANCAISE DE CAMBRIDGE

England & Wales - Charity number 1099000

Accounts

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 14B E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Chairman	Mr Pierre-Xavier Pillet
Trustees	Mr Loic Lhuillier Mr Pierre-Xavier Pillet Ms Cindy Forde Mr Nicholas Santcross Ms Janet Morris Mr Stefan Marciniak
Principal Office	1 Red Cross Lane Cambridge CB2 0QU
Registered Office	1 Red Cross Lane Cambridge CB2 0QU
Company Registration Number	04473419
Charity Registration Number	1099000
Independent Examiner	Victoria Cooper FMAAT (MIP) Red Shoes Accounting Services Unit 14B E-Space North 181 Wisbech Road Littleport Cambridgeshire CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

The directors are pleased to present their report for the year ended 31st May 2021 together with the financial statements of the charity, which are prepared in order to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's object continues to be the introduction and development of the French language and culture in Cambridge and the surrounding areas and East Anglia. The principal activity of the charity continues to be the establishment of non-profit making language courses in both a formal and an informal basis as well as the promotion of French and francophone cultures.

Achievements, Performance and Financial Review

Despite the continued severe challenges of Covid 19, l'Alliance Française de Cambridge has had another successful year. Under the farsighted and steady leadership of director Patricia Dalby, the AF team anticipated and undertook training for online teaching just before the pandemic hit and l'Alliance was therefore able to make a seamless transition to on-line teaching during that year until now. That the l'Alliance has maintained its numbers, presence and viability under these circumstances is a testimony to the consistent dedication and creativity of the leadership team of the AF which is important to recognise in this report and in remuneration wherever possible. This is an outstanding achievement and one that is now leading the AF to re-adjust its past "face-to-face teaching only model" into a more flexible offer blending on-line and face-to-face teaching for the months to come. Our new website launched only a few months ago is a perfect illustration of the dynamism of the team and its ambition to meet, not only current customers' needs and expectations, but also to attract new ones beyond our immediate geographical sphere.

L'Alliance continues to be the focal point for the French community in Cambridge and offers high quality French language courses in addition to a wide range of cultural activities which are well attended and reach an extended audience, notably so since on-line. We continue to develop our ability to serve the Cambridge business community while also maintaining our strong local primary school links with St Albans Primary school through the after-school club for instance.

In the face of continued acute disruption, cash in the bank at year end has nonetheless increased further and offers long term financial security to the organisation.

Our cultural activities were also able to meet an increased demand during lock down. The advent of zoom meant that larger and further away audiences could be reached. Online events included screenings, talks on Art, Culture and Literature while our extremely popular book club continued to attract its usual aficionados.

Our relationship with the Cambridge Chamber of Commerce continues to prosper. We are a regular participant in chamber events and have been able to contribute and benefit from this collaboration in terms of support and collective decision making to help us navigate the uncertainties of the Covid 19 period. We maintain our strong links with Cambridge Council for Voluntary Service (CCVS) and City Live. Likewise with the University of Cambridge, which sees us co-organise events to support the University's Festival of Ideas and the Science Festival. One of our new Trustees working at the University is opening new paths to explore for future collaborative projects.

Last, but certainly not least, the most significant event has perhaps been the agreement the Alliance reached with Bell School for its relocation from 60 Hills road into new premises at the Bell School on Red Cross Lane near Addenbrookes Hospital from September 2021. The spacious new premises, purpose built for language teaching and equipped with the latest teaching technology will offer the professional set up that the Alliance was looking for, supporting our commitment to deliver excellence. The Board recognises the hard work and effort of the Alliance team to organise for the move to the new premises ready for next September.

Alliance Francaise de Cambridge

Trustees' Report

We are fortunate to continue to have a wonderful team of dedicated administrative and teaching staff, to whom the directors would like to express their gratitude. Their calibre has been amply demonstrated in the laudable response to the challenges of Covid 19 and the preparation for the move to new premises as outlined above.

The composition of the Board of Trustees is as follows at the close of this reporting period, May 2021: Cindy Forde, Chair; Pierre Pillet, Deputy Chair; Jo Durning, Secretary; Nick Santcross, Treasurer; Trustees: Stefan Marciniak, Janet Morris, Guy Chapman and Dr Loic Lhuillier. However, a new Chair, a new Deputy Chair and a new Secretary have been appointed for the new financial year while Jo Durning stepped down from the Board of Trustees.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Alliance Francaise de Cambridge

Trustees' Report

The annual report was approved by the trustees of the charity on 31 January 2022 and signed on its behalf by:

Mr Pierre-Xavier Pillet
Chairman and Trustee

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

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

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

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner's statement

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

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

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

Victoria Cooper FMAAT (MIP)

Red Shoes Accounting Services
Unit 14B E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

31 January 2022

Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Charitable activities	3	199,082	199,082	202,591
Other income	4	<u>4,286</u>	<u>4,286</u>	<u>5,921</u>
Total income		<u>203,368</u>	<u>203,368</u>	<u>208,512</u>
Expenditure on:				
Charitable activities	5	<u>(176,310)</u>	<u>(176,310)</u>	<u>(195,936)</u>
Total expenditure		<u>(176,310)</u>	<u>(176,310)</u>	<u>(195,936)</u>
Net income		<u>27,058</u>	<u>27,058</u>	<u>12,576</u>
Net movement in funds		27,058	27,058	12,576
Reconciliation of funds				
Total funds brought forward		<u>102,688</u>	<u>102,688</u>	<u>90,112</u>
Total funds carried forward	18	<u><u>129,746</u></u>	<u><u>129,746</u></u>	<u><u>102,688</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 18.

Alliance Francaise de Cambridge

(Registration number: 04473419)

Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	12	4,394	-
Tangible assets	13	<u>1,054</u>	<u>1,383</u>
		<u>5,448</u>	<u>1,383</u>
Current assets			
Debtors	14	4,504	4,494
Cash at bank and in hand	15	<u>124,386</u>	<u>102,695</u>
		128,890	107,189
Creditors: Amounts falling due within one year	16	<u>(4,592)</u>	<u>(5,884)</u>
Net current assets		<u>124,298</u>	<u>101,305</u>
Net assets		<u>129,746</u>	<u>102,688</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>129,746</u>	<u>102,688</u>
Total funds	18	<u>129,746</u>	<u>102,688</u>

For the financial year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 31 January 2022 and signed on their behalf by:

Mr Pierre-Xavier Pillet
Chairman and Trustee

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

The principal place of business is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 26 November 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	10% straight line
Computer Equipment	33.3% straight line
Fixtures & Fittings	25% straight line

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General	2021	2020
	£	£	£
Language School	199,082	199,082	202,591

4 Other income

	Unrestricted funds	Total 2021	Total 2020
	General	2021	2020
	£	£	£
Rental income	4,286	4,286	5,921

5 Expenditure on charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General	2021	2020
	£	£	£
Language School	56,940	56,940	61,859
Depreciation, amortisation and other similar costs	1,679	1,679	1,644
Staff costs	71,141	71,141	79,785
Allocated support costs	44,045	44,045	49,441
Governance costs	2,505	2,505	3,207
	176,310	176,310	195,936

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£	£	£
Independent examiner fees			
Examination of the financial statements	960	960	960
Other fees paid to examiners	1,009	1,009	1,032
Legal fees	536	536	1,215
	2,505	2,505	3,207
	2,505	2,505	3,207

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	1,191	1,644
Amortisation of goodwill	488	-
	1,679	1,644
	1,679	1,644

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	67,440	73,747
Pension costs	1,467	1,498
Other staff costs	2,234	4,540
	71,141	79,785
	71,141	79,785

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

	2021 No	2020 No
Employees	<u>3</u>	<u>3</u>

3 (2020 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,467 (2020 - £1,498).

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	960	960
Other fees to examiners		
All other services	<u>1,009</u>	<u>1,032</u>
Independent Examiner's remuneration	<u>(1,969)</u>	<u>(1,992)</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Intangible fixed assets

	Research and development £	Total £
Cost		
Additions	<u>4,882</u>	<u>4,882</u>
At 31 May 2021	<u>4,882</u>	<u>4,882</u>
Amortisation		
Charge for the year	<u>488</u>	<u>488</u>
At 31 May 2021	<u>488</u>	<u>488</u>
Net book value		
At 31 May 2021	<u>4,394</u>	<u>4,394</u>

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2020	8,085	11,367	19,452
Additions	-	861	861
	8,085	12,228	20,313
At 31 May 2021	8,085	12,228	20,313
Depreciation			
At 1 June 2020	8,085	9,983	18,068
Charge for the year	-	1,191	1,191
	8,085	11,174	19,259
At 31 May 2021	8,085	11,174	19,259
Net book value			
At 31 May 2021	-	1,054	1,054
At 31 May 2020	-	1,384	1,384

14 Debtors

	2021 £		2020 £
Trade debtors	4,030		4,380
Other debtors	474		114
	4,504		4,494
	4,504		4,494

15 Cash and cash equivalents

	2021 £		2020 £
Cash on hand	40		117
Cash at bank	124,346		102,578
	124,386		102,695
	124,386		102,695

16 Creditors: amounts falling due within one year

	2021 £		2020 £
Trade creditors	4,339		4,033
Other taxation and social security	-		1,851
Other creditors	253		-
	4,592		5,884
	4,592		5,884

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2021

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,467 (2020 - £1,498).

18 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	<u>102,688</u>	<u>203,368</u>	<u>(176,310)</u>	<u>129,746</u>
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
General	<u>90,112</u>	<u>208,512</u>	<u>(195,936)</u>	<u>102,688</u>

19 Analysis of net funds

	At 1 June 2020 £	Financing cash flows £	At 31 May 2021 £
Cash at bank and in hand	<u>102,695</u>	<u>21,691</u>	<u>124,386</u>
Net debt	<u>102,695</u>	<u>21,691</u>	<u>124,386</u>
	At 1 June 2019 £	Financing cash flows £	At 31 May 2020 £
Cash at bank and in hand	<u>97,843</u>	<u>4,852</u>	<u>102,695</u>
Net debt	<u>97,843</u>	<u>4,852</u>	<u>102,695</u>

20 Related party transactions

There were no related party transactions in the year.

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	2021	2021	
	Unrestricted funds		Total 2020
	General £	Total £	£
Income and Endowments from:			
Charitable activities (analysed below)	199,082	199,082	202,591
Other income (analysed below)	4,286	4,286	5,921
	203,368	203,368	208,512
Total income			
Expenditure on:			
Charitable activities (analysed below)	(176,310)	(176,310)	(195,936)
Total expenditure	(176,310)	(176,310)	(195,936)
Net income	27,058	27,058	12,576
Net movement in funds	27,058	27,058	12,576
Reconciliation of funds			
Total funds brought forward	102,688	102,688	90,112
Total funds carried forward	129,746	129,746	102,688

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	2021	2021	
	Unrestricted funds		Total 2020
	General £	Total £	£
<i>Charitable activities</i>			
Fees and supplies	195,277	195,277	200,702
Other income	3,768	3,768	1,754
Interest on cash deposits	37	37	135
	199,082	199,082	202,591
	2021	2021	
	Unrestricted funds		Total 2020
	General £	Total £	£
<i>Other income</i>			
Rental income	4,286	4,286	5,921
	4,286	4,286	5,921

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	2021	2021	
	Unrestricted funds		Total 2020
	General £	Total £	£
<i>Charitable activities</i>			
Other fundraising costs	(22)	(22)	(595)
Materials	(56,918)	(56,918)	(61,264)
Wages and salaries	(67,440)	(67,440)	(73,747)
Staff pensions (Other) - pension scheme 1	(1,467)	(1,467)	(1,498)
Staff training	(1,888)	(1,888)	(3,674)
Travelling	(346)	(346)	(866)
Rent	(17,000)	(17,000)	(20,054)
Rates	(3,645)	(3,645)	(3,539)
Water rates	(976)	(976)	(227)
Light, heat and power	(1,540)	(1,540)	(2,198)
Insurance	(1,373)	(1,373)	(1,702)
Repairs and maintenance	(164)	(164)	(290)
General maintenance	(283)	(283)	(439)
Equipment repairs and renewals	-	-	(268)
Telephone and fax	(1,470)	(1,470)	(1,277)
Computer software and maintenance costs	(2,868)	(2,868)	(2,706)
Printing, postage and stationery	(1,789)	(1,789)	(1,230)
Hire of plant and machinery (Operating leases)	(6,000)	(6,000)	(3,600)
Sundry expenses	(1,183)	(1,183)	(1,413)
Cleaning	(1,760)	(1,760)	(111)
Travel and subsistence	(1,183)	(1,183)	(974)
Advertising	-	-	(2,564)
Bank charges	(1,246)	(1,246)	(1,670)
Amortisation of development costs	(488)	(488)	-
Depreciation of long leasehold property	-	-	(349)
Depreciation of office equipment	(1,191)	(1,191)	(1,295)
Subcontract cost	(1,565)	(1,565)	(5,179)
Accountancy fees	(1,009)	(1,009)	(1,032)
Independent examiner's fee	(960)	(960)	(960)
Legal and professional fees	(536)	(536)	(1,215)
	(176,310)	(176,310)	(195,936)