

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**

<b>Chairman</b>	Mr Pierre-Xavier Pillet
<b>Trustees</b>	Mr Loic Lhuillier Mr Pierre-Xavier Pillet Ms Cindy Forde Mr Nicholas Santcross Ms Janet Morris Mr Stefan Marciniak
<b>Principal Office</b>	1 Red Cross Lane Cambridge CB2 0QU
<b>Registered Office</b>	1 Red Cross Lane Cambridge CB2 0QU
<b>Company Registration Number</b>	04473419
<b>Charity Registration Number</b>	1099000
<b>Independent Examiner</b>	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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Fixed assets</b>			
Intangible assets	12	4,394	-
Tangible assets	13	<u>1,054</u>	<u>1,383</u>
		<u>5,448</u>	<u>1,383</u>
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	16	<u>(4,592)</u>	<u>(5,884)</u>
<b>Net current assets</b>		<u>124,298</u>	<u>101,305</u>
<b>Net assets</b>		<u>129,746</u>	<u>102,688</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>129,746</u>	<u>102,688</u>
<b>Total funds</b>	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 £	£	£
Language School	199,082	199,082	202,591

### 4 Other income

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

### 5 Expenditure on charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
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		
	General	Total	Total
	£	2021	2020
		£	£
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
	<u>2,505</u>	<u>2,505</u>	<u>3,207</u>

### 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	<u>488</u>	<u>-</u>

### 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
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	67,440	73,747
Pension costs	1,467	1,498
Other staff costs	<u>2,234</u>	<u>4,540</u>
	<u>71,141</u>	<u>79,785</u>

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
<b>Other fees to examiners</b>		
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 £
<b>Cost</b>		
Additions	<u>4,882</u>	<u>4,882</u>
At 31 May 2021	<u>4,882</u>	<u>4,882</u>
<b>Amortisation</b>		
Charge for the year	<u>488</u>	<u>488</u>
At 31 May 2021	<u>488</u>	<u>488</u>
<b>Net book value</b>		
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 £
<b>Cost</b>			
At 1 June 2020	8,085	11,367	19,452
Additions	-	861	861
At 31 May 2021	<u>8,085</u>	<u>12,228</u>	<u>20,313</u>
<b>Depreciation</b>			
At 1 June 2020	8,085	9,983	18,068
Charge for the year	-	1,191	1,191
At 31 May 2021	<u>8,085</u>	<u>11,174</u>	<u>19,259</u>
<b>Net book value</b>			
At 31 May 2021	<u>-</u>	<u>1,054</u>	<u>1,054</u>
At 31 May 2020	<u>-</u>	<u>1,384</u>	<u>1,384</u>

#### 14 Debtors

	2021 £	2020 £
Trade debtors	4,030	4,380
Other debtors	474	114
	<u>4,504</u>	<u>4,494</u>

#### 15 Cash and cash equivalents

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

#### 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	-
	<u>4,592</u>	<u>5,884</u>



## 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 £
<b>Unrestricted funds</b>				
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 £
<b>Unrestricted funds</b>				
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

	<u>2021</u>	<u>2021</u>	
	Unrestricted funds		Total 2020
	General £	Total £	£
<b>Income and Endowments from:</b>			
Charitable activities (analysed below)	199,082	199,082	202,591
Other income (analysed below)	<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>
<b>Expenditure on:</b>			
Charitable activities (analysed below)	<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
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>102,688</u>	<u>102,688</u>	<u>90,112</u>
Total funds carried forward	<u><u>129,746</u></u>	<u><u>129,746</u></u>	<u><u>102,688</u></u>

# Alliance Francaise de Cambridge

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

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

	2021	2021	
	Unrestricted funds		Total 2020
	General £	Total £	£
<b><i>Other income</i></b>			
Rental income	4,286	4,286	5,921
	<u>4,286</u>	<u>4,286</u>	<u>5,921</u>

# Alliance Francaise de Cambridge

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

	2021 Unrestricted funds	2021	
	General £	Total £	Total 2020 £
<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)
	<u>(176,310)</u>	<u>(176,310)</u>	<u>(195,936)</u>