

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

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

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".

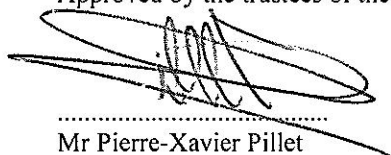
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
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><u>99,276</u></u>	<u><u>99,276</u></u>	<u><u>130,982</u></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.

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

Alliance Francaise de Cambridge

(Registration number: 04473419)

Balance Sheet as at 31 May 2023

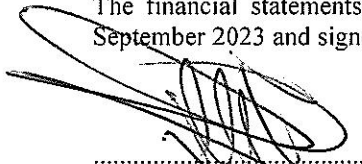
	Note	2023 £	2022 £
Fixed assets			
Intangible assets	12	3,418	3,906
Tangible assets	13	<u>13,186</u>	<u>19,001</u>
		<u>16,604</u>	<u>22,907</u>
Current assets			
Debtors	14	3,820	738
Cash at bank and in hand	15	<u>83,050</u>	<u>108,230</u>
		86,870	108,968
Creditors: Amounts falling due within one year	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.

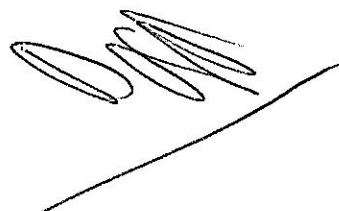
Hire purchase and finance leases

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

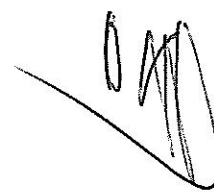
	Unrestricted funds General £	Total 2023 £
Language School	220,065	220,065
	Unrestricted funds General £	Total 2022 £
Language School	208,142	208,142

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		<u>255,974</u>	<u>255,974</u>
Total for 2022		<u>211,106</u>	<u>211,106</u>

**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	<u>4,733</u>	<u>4,733</u>
Total for 2022	<u>4,733</u>	<u>4,733</u>



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

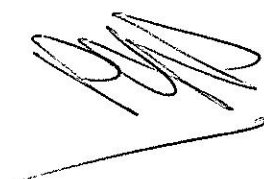
The charity is a registered charity and is therefore exempt from taxation.

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	-
	<u>4,198</u>	<u>893</u>

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	<u>130,985</u>	<u>224,265</u>	<u>(255,974)</u>	<u>99,276</u>
	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>

19 Analysis of net funds

	At 1 June 2022 £	Financing cash flows £	At 31 May 2023 £
Cash at bank and in hand	<u>108,230</u>	<u>(25,110)</u>	<u>83,120</u>
Net debt	<u>108,230</u>	<u>(25,110)</u>	<u>83,120</u>
	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>

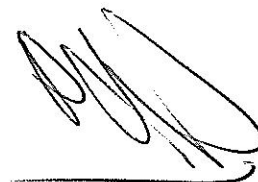
20 Related party transactions

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)	<u>4,200</u>	<u>4,200</u>
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
	<u>220,065</u>	<u>208,142</u>
<i>Other income</i>		
Rental income	<u>4,200</u>	<u>4,200</u>
	<u>4,200</u>	<u>4,200</u>
<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>

