

# ALLIANCE FRANCAISE DE MILTON KEYNES

England & Wales · Charity number 1100092

## Details

---

**Other names** ALLIANCE FRANCAISE COURSES

**Status** Registered

**Legal form** Charitable company

**Company number** [04765625](#)

**Registered** 2003-10-15

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

## Contact

---

**Address** Alliance Francaise  
14 Market Square  
Stony Stratford  
Milton Keynes  
MK11 1BE

**Phone** 01908 562151

**Email** [info@afmk.co.uk](mailto:info@afmk.co.uk)

**Website** [www.afmk.co.uk](http://www.afmk.co.uk)

## Activities

---

**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC GENERALLY BUT PARTICULARLY WITHIN THE TOWN OF MILTON KEYNES AND ITS ENVIRONS CONCERNING FRENCH LANGUAGE AND CULTURE.AND TO DO SO IN A MANNER WHICH IS CONSISTENT WITH THE CONSTITUTIONAL DOCUMENTS OF THE ALLIANCE FRANCAISE FOUNDED IN PARIS IN 1883; IN A MANNER AND WHICH DOES NOT DISCRIMINATE ON POLITICAL, RELIGIOUS OR RACIAL GROUNDS.

**Activities:** French courses

## Classification

---

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE BUCKINGHAMSHIRE, BERKSHIRE, NORTHAMPTONSHIRE.
- Bedford
- Buckinghamshire
- Central Bedfordshire
- Hertfordshire
- Milton Keynes
- Northamptonshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£79,042	£92,734	-	-
2024-08-31	£96,484	£82,699	-	-
2023-08-31	£84,491	£79,887	-	-
2022-08-31	£67,833	£68,971	-	-
2021-08-31	£70,025	£62,897	-	-

## Trustees

Name	Role	Appointed
<b>Lara Georgina Mynors</b>	Chair	2018-02-08
ANTHONY ROCKLEIGH KAYE		
Bethany Wood		2026-02-20
CHRISTOPHER MICHAEL BROWN		2025-07-10
KWAN LOK YUEN		2026-02-04
Kathleen Keillor		2015-03-20
Kellyann Bridget Lucia Ripnar		2021-03-25
Lindiwe Sandra Moyo		2025-01-27
Richard Alastair Whitehead		2021-03-25
Richard John Forman		2019-10-11

**ALLIANCE FRANCAISE DE MILTON KEYNES**

England & Wales - Charity number 1100092

---

# Accounts

---

Company registration number: 04765625  
Charity registration number: 1100092

**ALLIANCE FRANCAISE DE MILTON KEYNES  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

## **Alliance Francaise de Milton Keynes Contents**

---

	<b>Page</b>
Reference and Administrative Details	1
Trustees' Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities (Including Income and Expenditure Account)	5
Balance Sheet	6
Notes to the Financial Statements	7-11
<p>The following pages do not form part of the statutory accounts:</p>	
Detailed Statement of Financial Activities (Including Income and Expenditure Account)	12-13

**Alliance Francaise de Milton Keynes  
Reference and Administrative Details  
For The Year Ended 31 August 2025**

---

**Trustees**

Mrs Lara Mynors - Chair  
Mr Richard Forman - Treasurer  
Mr Christopher Brown (appointed 10/07/2025)  
Mr Anthony Kaye  
Mrs Kathleen Kelllor  
Ms Lindwe Moyo (appointed 27/01/2025)  
Ms Kellyann Ripnar  
Mr Richard Whitehead  
Mr Kwan Yuen (appointed 04/02/2026)  
Mrs Bethany Wood (appointed 20/02/2026)

**Charity Number**

1100092

**Company Number**

04765625

**Registered Office**

14 Market Square  
Stony Stratford  
Milton Keynes  
Buckinghamshire  
MK11 1BE

**Independent Examiner**

Evolve Accounting Solutions Limited  
Evolve Accounting Solutions Limited  
Rear of 28 High Street  
Stony Stratford  
Milton Keynes  
Buckinghamshire  
MK11 1AF

**Alliance Francaise de Milton Keynes**  
**Company No. 04765625**  
**Trustees' Report For The Year Ended 31 August 2025**

---

The trustees present their report and the financial statements for the year ended 31 August 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

To advance the education of the public generally but particularly within the town of Milton Keynes and its environs concerning French language and culture. And to do so in a manner which is consistent with the constitutional documents of the Alliance Francaise founded in Paris in 1883; in a manner which does not discriminate on political, religious or racial grounds.

#### **Public Benefit**

In setting the objectives and planning the activities of the charity the trustees have had due regard to guidance published by the Charity Commission on 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 Charity Commission's guidance on public benefit.

### **Financial Review**

#### **Financial Position**

During the year the charity carried on with its normal courses. The result for the year showed a deficit of £13,692 (2024: Surplus £13,785). The total funds of the company at 31 August 2025 amounted to £44,383 (2024 £58,075). The Trustees regularly review the level of reserves in the light of the expected levels of revenue and are satisfied that their current levels are sufficient.

### **Structure, Governance and Management**

#### **Trustee Selection Methods**

Trustees are elected following a written notice confirming that the person is willing to stand for election. A maximum of 20 and a minimum of 4 trustees are prescribed in the Memorandum and Articles of Association, dated 15 May 2003.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Alliance Francaise de Milton Keynes 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).

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

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Alliance Francaise de Milton Keynes  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

---

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Kathleen Keillor

Trustee

10/03/2026

**Alliance Francaise de Milton Keynes  
Independent Examiner's Report to the Trustees of Alliance Francaise de Milton Keynes  
For The Year Ended 31 August 2025**

---

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

**Responsibilities and Basis of Report**

As the charity trustees of the Company (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 the Company 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.

**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 the Company 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.



Evolve Accounting Solutions Limited

01/03/2026

Rear of 28 High Street

Stony Stratford

Milton Keynes

Buckinghamshire

MK11 1AF

**Alliance Francaise de Milton Keynes  
Statement of Financial Activities (including Income and Expenditure Account)  
For The Year Ended 31 August 2025**

	2025	2024
	Unrestricted funds	Unrestricted funds
Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>		
Donations and legacies	4      788	3,937
Charitable activities	5      77,327	92,166
Investments	6      927	381
	79,042	96,484
<b>EXPENDITURE ON:</b>		
Raising funds	7      (92,734)	(82,699)
	(13,692)	13,785
<b>NET (EXPENDITURE)/INCOME</b>		
	(13,692)	13,785
<b>NET MOVEMENT IN FUNDS</b>		
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward	58,075	44,290
<b>TOTAL FUNDS CARRIED FORWARD</b>	16      44,383	58,075

The notes on pages 7 to 11 form part of these financial statements.

**Alliance Francaise de Milton Keynes  
Balance Sheet  
As At 31 August 2025**

	2025 Unrestricted funds	2024 Total funds
Notes	£	£
<b>CURRENT ASSETS</b>		
Debtors	12 6,915	5,825
Cash at bank and in hand	63,563	61,022
	70,478	66,847
<b>• Creditors: Amounts Falling Due Within One Year</b>	13 (26,095)	(8,772)
<b>NET CURRENT ASSETS (LIABILITIES)</b>	44,383	58,075
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	44,383	58,075
<b>NET ASSETS</b>	44,383	58,075
<b>FUNDS OF THE CHARITY</b>		
Unrestricted Funds	44,383	58,075
<b>TOTAL FUNDS</b>	16 44,383	58,075

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees 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 were approved by the board of trustees on 10 March 2026 and were signed on its behalf by:

  
Mr Richard Forman  
Trustee

  
Mrs Kathleen Keillor  
Trustee

The notes on pages 7 to 11 form part of these financial statements.

**Alliance Francaise de Milton Keynes  
Notes to the Financial Statements  
For The Year Ended 31 August 2025**

**1. General Information**

Alliance Francaise de Milton Keynes is a company limited by guarantee, incorporated in England & Wales, registered number 04765625 and registered charity number 1100092. The registered office is 14 Market Square, Stony Stratford, Milton Keynes, Buckinghamshire, MK11 1BE. The nature of the charity's operations and principal activities are to advance the education concerning French language and culture.

**2. Statement of Compliance**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. Accounting Policies**

**3.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**3.2. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3.3. Incoming Resources**

All income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**3.4. Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**3.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**4. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
<b>Unrestricted funds</b>	<b>£</b>	<b>£</b>
Donations and gifts	193	-
Grants	595	3,937
	788	3,937

**5. Income from Charitable Activities**

**Alliance Francaise de Milton Keynes  
Notes to the Financial Statements (continued)  
For The Year Ended 31 August 2025**

	2025	2024
Unrestricted funds	£	£
French courses	77,327	92,166

**6. Investment Income**

	2025	2024
Unrestricted funds	£	£
Bank interest receivable	927	381

**7. Analysis of Expenditure**

	2025	2024
Activities undertaken directly	£	£
Support costs (see note 8)	£	£
Raising funds	89,393	92,734
Total	3,341	2024

	2025	2024
Activities undertaken directly	£	£
Support costs (see note 8)	£	£
Raising funds	79,451	82,699
Total	3,248	2024

**8. Support Costs**

	2025	2024
Raising funds	£	£
General administration	3,341	2024
Raising funds	3,248	2024
General administration	3,248	2024

**Alliance Francaise de Milton Keynes  
Notes to the Financial Statements (continued)  
For The Year Ended 31 August 2025**

**9. Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	1,200	1,200
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>1,200</u>	<u>1,200</u>

**10. Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	20,571	12,993
Other pension costs	352	203
	<u>20,923</u>	<u>13,196</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**11. Average Number of Employees**

Average number of employees during the year was as follows:

	2025	2024
Administration	2	1
	<u>2</u>	<u>1</u>

**12. Debtors**

	2025	2024
	£	£
<b>Due within one year</b>		
Trade debtors	6,915	5,825
	<u>6,915</u>	<u>5,825</u>

**13. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	509	809
Other creditors	841	-
Taxation and social security	2,340	500
Accruals and deferred income	22,405	7,463
	<u>26,095</u>	<u>8,772</u>

**Alliance Francaise de Milton Keynes  
Notes to the Financial Statements (continued)  
For The Year Ended 31 August 2025**

**14. Deferred Income**

Deferred income movements in the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at the start of the period	6,263	17,602
Income deferred in the current period	21,205	6,263
Amounts released in income from previous periods	(6,263)	(17,602)
Balance at the end of the period	21,205	6,263

Income is deferred when fees have been paid in advance and is then released to the accounts when the courses or classes take place.

**15. Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £352 (2024: £203).

At the balance sheet date contributions of ENIL were due to the fund and are included in creditors.

**16. Movement in Funds**

	<b>As at 1 September 2024</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>As at 31 August 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	58,075	79,042	(92,734)	44,383
<b>Total funds</b>	58,075	79,042	(92,734)	44,383

	<b>As at 1 September 2023</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>As at 31 August 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	44,290	96,484	(82,699)	58,075
<b>Total funds</b>	44,290	96,484	(82,699)	58,075

**17. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**Alliance Francaise de Milton Keynes  
Notes to the Financial Statements (continued)  
For The Year Ended 31 August 2025**

---

**18. Related Party Disclosures**

During the year one of the trustees, A R Kaye, was paid £4,800 (2024 £4,800) for use of premises.

**19. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Alliance Francaise de Milton Keynes  
Detailed Statement of Financial Activities (including Income and Expenditure Account)  
For The Year Ended 31 August 2025**

	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	193	-
Grants	595	3,937
	788	3,937
<b>Charitable Activities:</b>		
<b>French courses</b>		
Courses and conversation classes	47,099	60,051
Courses for companies	2,549	4,290
One to one classes	16,941	17,515
Income from books	104	220
Income from events	1,884	738
DELf exams	8,724	7,018
Other income	26	2,334
	77,327	92,166
<b>Investments</b>		
Bank interest receivable	927	381
	927	381
	79,042	96,484
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Event costs	(3,161)	(2,931)
Tutor fees	(43,233)	(44,975)
Office salaries	(20,571)	(12,993)
Trustees' pensions	(352)	(203)
Travel and subsistence expenses	(2,632)	(242)
Premises costs	(4,800)	(4,800)
Computer costs	(2,296)	(2,852)
Office repairs and equipment	(2,368)	(2,158)
Insurance	(352)	(284)
Marketing and advertising costs	(1,524)	(1,205)
DELf Exam costs	(4,451)	(3,157)
Telephone	(588)	(492)
Books	(2,016)	(1,768)
General expenses	(594)	(976)
Printing, postage and stationery	(455)	(415)
Independent examiner's fees	(1,200)	(1,200)
Accountancy fees	(2,141)	(2,048)
	(92,734)	(82,699)
	(92,734)	(82,699)

...CONTINUED

1

Alliance Francaise de Milton Keynes  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
(continued)  
For The Year Ended 31 August 2025

---

NET (EXPENDITURE)/INCOME

(13,692)

13,785



**ALLIANCE FRANCAISE DE MILTON KEYNES**

England & Wales - Charity number 1100092

---

# Accounts

---

**Alliance Francaise de Milton Keynes**

**(A company limited by guarantee)**

**Report and financial statements  
for the year ended 31 August 2024**

Charity No: 1100092

Company No: 04765625

## **Alliance Francaise de Milton Keynes**

### **Contents**

	<b>Page No</b>
Charity Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 – 6
Notes to the Financial Statements	7 – 10

**Alliance Francaise de Milton Keynes**

**Charity Reference and Administrative Details**

**Charity registration number:** 1100092

**Company registration number:** 04765625

**Trustees:** L G Mynors - President  
R Forman - Treasurer  
AR Kaye  
K Ripnar  
M Trestchenkoff  
R Whitehead

**Secretary:** K Keillor

**Registered office:** 14 Market Square  
Stony Stratford  
Milton Keynes  
MK11 1BE

**Accountants:** Messrs Clifford Towers  
9 High Street  
Stony Stratford  
Milton Keynes  
MK11 1AA

**Governing instrument:** Memorandum and Articles of Association, dated  
15th May 2003

**Alliance Francaise de Milton Keynes**

**Trustees' Annual Report  
for the year ended 31 August 2024**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives of the charity**

The charity aims to advance the education of the public generally but particularly within the town of Milton Keynes and its environs concerning French language and culture.

In setting the objectives and planning the activities of the charity the trustees have had due regard to guidance published by the Charity Commission on public benefit.

**Review of the year (including financial review and reserves policy)**

During the year the charity carried on with its normal courses. The result for the year showed a surplus of £13,785 (2023: Surplus £4,604). The total funds of the company at 31 August 2024 amounted to £58,075.

The Trustees regularly review the level of reserves in the light of the expected levels of revenue and are satisfied that their current levels are sufficient.

**Structure, governance and management**

Trustees are elected following a written notice confirming that the person is willing to stand for election. A maximum of twenty and minimum of four trustees is prescribed in the memorandum of association.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the trustees on 30th April 2025 and signed on their behalf by:



K Keillor

**Independent Examiner's Report to the Trustees of  
Alliance Francaise de Milton Keynes**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024 which are set out on pages 4 to 10.

**Respective responsibilities of trustees and examiner**

As the charity trustees of the company (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').

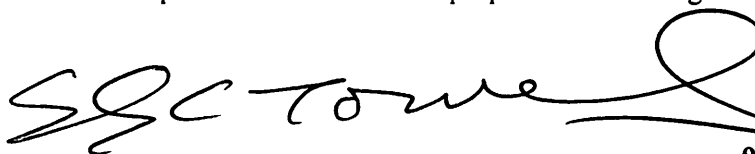
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

**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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006; 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

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.



**S G C Towers**  
**Chartered Accountant**

**9 High Street**  
**Stony Stratford**  
**Milton Keynes**  
**MK11 1AA**

**06 MAY 2025**

**Alliance Francaise de Milton Keynes**  
**Statement of Financial Activities (including summary income and expenditure account)**  
**for the year ended 31 August 2024**

<b>Unrestricted Funds – General fund</b>			
	Notes	2024 £	2023 £
<b>Income</b>			
<b>Donations and legacies</b>			
Grant income		3,937	2,230
<b>Investment income</b>			
Bank interest received		381	50
<b>Charitable activities</b>			
Course fees		50,824	37,135
Courses for companies		4,290	5,014
One to one		17,515	19,234
Conversation class		9,227	9,744
Income from books		220	14
Income from events		738	1,247
DELFL exams		7,018	7,225
Other income		2,334	2,598
<b>Total</b>		<u>96,484</u>	<u>84,491</u>
<b>Expenditure</b>			
<b>Charitable activities</b>			
Tutor fees		44,975	40,852
Office salaries	3	13,196	11,932
Premises costs		4,800	4,700
Office repairs and equipment		2,158	3,800
Insurance		284	262
Events		2,931	2,457
Printing, postage & stationery		415	358
Advertising		1,205	1,413
Telephone		492	1,033
Computer costs		2,852	2,955
Books		1,768	888
DELFL exams		3,157	3,785
Accountancy fees	4	3,248	3,570
Travelling		242	903
Sundry expenses		976	979
<b>Total</b>		<u>82,699</u>	<u>79,887</u>
<b>Net income/(expenditure)</b>		<u>13,785</u>	<u>4,604</u>
<b>Net movement in funds</b>		13,785	4,604
Total funds brought forward		<u>44,290</u>	<u>39,686</u>
Total funds carried forward		<u>58,075</u>	<u>44,290</u>

The notes on pages 7 to 10 form an integral part of these financial statements

## Alliance Francaise de Milton Keynes

## Balance sheet at 31 August 2024

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	5	5,825	6,752
Cash at bank		<u>61,022</u>	<u>57,828</u>
		66,847	64,580
<b>Creditors: amounts falling due within one year</b>	6	<u>(8,772)</u>	<u>(20,290)</u>
<b>Net current assets</b>		58,075	44,290
<b>Net assets</b>		<u>58,075</u>	<u>44,290</u>
<b>Funds of the Charity</b>			
Unrestricted funds	8	58,075	44,290
<b>Total funds</b>	10	<u>58,075</u>	<u>44,290</u>

For the year ending 31 August 2024 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 7 to 10 form an integral part of these financial statements

**Alliance Francaise de Milton Keynes**

**Balance sheet at 31 August 2024 (continued)**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of Trustees on 30th April 2025 and signed on their behalf by

  
.....  
R Forman - Treasurer

  
.....  
K Keillor - Secretary

Registration number 04765625

The notes on pages 7 to 10 form an integral part of these financial statements

**Alliance Francaise de Milton Keynes****Notes to the financial statements  
Year ended 31 August 2024****1. Summary of significant accounting policies****General information and basis of preparation**

Alliance Francaise de Milton Keynes is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the education of the public concerning French language and culture.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

**Cash at bank**

Included in cash at bank is an amount held within a deposit account which bears interest. As this account grants instant access to the trustees, this short term, highly liquid investment has been included in cash at bank rather than being disclosed separately.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**Alliance Francaise de Milton Keynes**

**Notes to the financial statements**

**Year ended 31 August 2024**

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**Income recognition**

All income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

## Alliance Francaise de Milton Keynes

Notes to the financial statements  
Year ended 31 August 2024**2. Payments to trustees**

The trustees are not entitled to, nor did they receive, any remuneration during the year. The trustees may be reimbursed for travelling and other costs incurred by them on charity business but no such costs were reimbursed during the year.

**3. Staff costs and employee benefits**

The average monthly number of employees during the year was as follows:

	2024 Number	2023 Number
Charitable activities	-	-
Management and administration	1	1
	<u>1</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and salaries	12,993	11,766
Defined contribution pension costs	203	166
	<u>13,196</u>	<u>11,932</u>

No employee earned £60,000 or more.

**4. Fees for examination of the accounts**

	2024 £	2023 £
Independent examiner's fees	1,200	1,200
Tax advisory fees	-	-
	<u>1,200</u>	<u>1,200</u>

**5. Debtors**

	2024 £	2023 £
Trade debtors	5,825	6,752
Prepayments	-	-
	<u>5,825</u>	<u>6,752</u>

## Alliance Francaise de Milton Keynes

## Notes to the financial statements

Year ended 31 August 2024

## 6. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	809	1,379
Other taxes and social security costs	500	109
Accruals & deferred income	<u>7,463</u>	<u>18,802</u>
	<u>8,772</u>	<u>20,290</u>

## 7. Deferred income

Income is deferred when fees have been paid in advance and is then released to the accounts when the courses or classes take place.

## 8. Unrestricted funds

	General Funds
	£
Balance at 1 September 2023	44,290
Income	96,484
Expenditure	<u>(82,699)</u>
Balance at 31 August 2024	<u>58,075</u>

## 9. Related parties

During the year one of the trustees, AR Kaye, was paid £4,800 for use of premises.

## 10. Analysis of net assets between funds

	Unrestricted funds - General funds
	£
Net current assets	<u>58,075</u>

**ALLIANCE FRANCAISE DE MILTON KEYNES**

England & Wales - Charity number 1100092

---

# Accounts

---

**22 MAR 2024**

**Alliance Francaise de Milton Keynes**

**(A company limited by guarantee)**

**Report and financial statements  
for the year ended 31 August 2023**

Charity No: 1100092

Company No: 04765625

## **Alliance Francaise de Milton Keynes**

### **Contents**

	<b>Page No</b>
Charity Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 – 6
Notes to the Financial Statements	7 – 10

**Alliance Francaise de Milton Keynes**

**Charity Reference and Administrative Details**

<b>Charity registration number:</b>	1100092
<b>Company registration number:</b>	04765625
<b>Trustees:</b>	L G Mynors - President R Forman - Treasurer AR Kaye K Ripnar M Trestchenkoff R Whitehead
<b>Secretary:</b>	K Keillor
<b>Registered office:</b>	14 Market Square Stony Stratford Milton Keynes MK11 1BE
<b>Accountants:</b>	Messrs Clifford Towers 9 High Street Stony Stratford Milton Keynes MK11 1AA
<b>Governing instrument:</b>	Memorandum and Articles of Association, dated 15th May 2003

**Alliance Francaise de Milton Keynes**

**Trustees' Annual Report  
for the year ended 31 August 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives of the charity**

The charity aims to advance the education of the public generally but particularly within the town of Milton Keynes and its environs concerning French language and culture.

In setting the objectives and planning the activities of the charity the trustees have had due regard to guidance published by the Charity Commission on public benefit.

**Review of the year (including financial review and reserves policy)**

During the year the charity carried on with its normal courses. The result for the year showed a surplus of £4,604 (2022: Deficit £(1,138)). The total funds of the company at 31 August 2023 amounted to £44,290.


The Trustees regularly review the level of reserves in the light of the expected levels of revenue and are satisfied that their current levels are sufficient.

**Structure, governance and management**

Trustees are elected following a written notice confirming that the person is willing to stand for election. A maximum of twenty and minimum of four trustees is prescribed in the memorandum of association.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the trustees on .....22-MARCH 2024.....and signed on their behalf by:

..........  
**K Keillor**

**Independent Examiner's Report to the Trustees of  
Alliance Francaise de Milton Keynes**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023 which are set out on pages 4 to 10.

**Respective responsibilities of trustees and examiner**

As the charity trustees of the company (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').

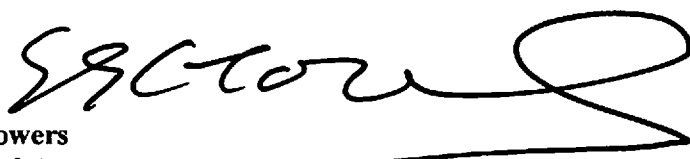
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

**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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006; 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

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.



**S G C Towers**  
Chartered Accountant

**9 High Street**  
**Stony Stratford**  
**Milton Keynes**  
**MK11 1AA**

**22 MAR 2024**

**Alliance Francaise de Milton Keynes**  
**Statement of Financial Activities (including summary income and expenditure account)**  
**for the year ended 31 August 2023**

<b>Unrestricted Funds – General fund</b>			
	Notes	2023 £	2022 £
<b>Income</b>			
<b>Donations and legacies</b>			
Grant income		2,230	-
<b>Investment income</b>			
Bank interest received		50	2
<b>Charitable activities</b>			
Course fees		37,135	32,391
Courses for companies		5,014	1,905
One to one		19,234	17,266
Conversation class		9,744	11,503
Income from books		14	378
Income from events		1,247	-
DELf exams		7,225	3,698
Other income		2,598	690
<b>Total</b>		<u>84,491</u>	<u>67,833</u>
<b>Expenditure</b>			
<b>Charitable activities</b>			
Tutor fees		40,852	35,112
Office salaries	3	11,932	15,380
Premises costs		4,700	4,200
Office repairs and equipment		3,800	632
Insurance		262	759
Events		2,457	542
Printing, postage & stationery		358	484
Advertising		1,413	1,463
Telephone		1,033	934
Computer costs		2,955	2,233
Books		888	764
DELf exams		3,785	3,026
Accountancy fees	4	3,570	2,705
Travelling		903	244
Sundry expenses		979	493
<b>Total</b>		<u>79,887</u>	<u>68,971</u>
<b>Net income/(expenditure)</b>		<u>4,604</u>	<u>(1,138)</u>
<b>Net movement in funds</b>			
Total funds brought forward		39,686	40,824
Total funds carried forward		<u>44,290</u>	<u>39,686</u>

The notes on pages 7 to 10 form an integral part of these financial statements

## Alliance Francaise de Milton Keynes

## Balance sheet at 31 August 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	5	6,752	8,594
Cash at bank		<u>57,828</u>	<u>48,152</u>
		64,580	56,746
<b>Creditors: amounts falling due within one year</b>	6	<u>(20,290)</u>	<u>(17,060)</u>
<b>Net current assets</b>		44,290	39,686
<b>Net assets</b>		<u>44,290</u>	<u>39,686</u>
<b>Funds of the Charity</b>			
Unrestricted funds	8	44,290	39,686
<b>Total funds</b>	10	<u>44,290</u>	<u>39,686</u>

For the year ending 31 August 2023 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

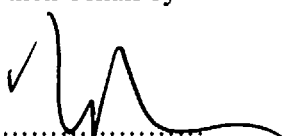
The notes on pages 7 to 10 form an integral part of these financial statements


**Alliance Francaise de Milton Keynes**

**Balance sheet at 31 August 2023 (continued)**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of Trustees on 22 MARCH 2024 and signed on their behalf by

  
.....  
R Forman - Treasurer

  
.....  
K Keillor - Secretary

Registration number 04765625

The notes on pages 7 to 10 form an integral part of these financial statements

**Alliance Francaise de Milton Keynes****Notes to the financial statements****Year ended 31 August 2023****1. Summary of significant accounting policies****General information and basis of preparation**

Alliance Francaise de Milton Keynes is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the education of the public concerning French language and culture.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

**Cash at bank**

Included in cash at bank is an amount held within a deposit account which bears interest. As this account grants instant access to the trustees, this short term, highly liquid investment has been included in cash at bank rather than being disclosed separately.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**Alliance Francaise de Milton Keynes**  
**Notes to the financial statements**  
**Year ended 31 August 2023**

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**Income recognition**

All income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

## Alliance Francaise de Milton Keynes

Notes to the financial statements  
Year ended 31 August 2023**2. Payments to trustees**

The trustees are not entitled to, nor did they receive, any remuneration during the year. The trustees may be reimbursed for travelling and other costs incurred by them on charity business but no such costs were reimbursed during the year.

**3. Staff costs and employee benefits**

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Charitable activities	-	-
Management and administration	1	2
	<u>1</u>	<u>2</u>

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages and salaries	11,766	15,222
Defined contribution pension costs	166	158
	<u>11,932</u>	<u>15,380</u>

No employee earned £60,000 or more.

**4. Fees for examination of the accounts**

	2023 £	2022 £
Independent examiner's fees	1,200	1,200
Tax advisory fees	-	-
	<u>1,200</u>	<u>1,200</u>

**5. Debtors**

	2023 £	2022 £
Trade debtors	6,752	8,549
Prepayments	-	45
	<u>6,752</u>	<u>8,594</u>

## Alliance Francaise de Milton Keynes

## Notes to the financial statements

Year ended 31 August 2023

## 6. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,379	1,227
Other taxes and social security costs	109	13
Accruals & deferred income	<u>18,802</u>	<u>15,820</u>
	<u>20,290</u>	<u>17,060</u>

## 7. Deferred income

Income is deferred when fees have been paid in advance and is then released to the accounts when the courses or classes take place.

## 8. Unrestricted funds

	General Funds
	£
Balance at 1 September 2022	39,686
Income	84,491
Expenditure	<u>(79,887)</u>
Balance at 31 August 2023	<u>44,290</u>

## 9. Related parties

During the year one of the trustees, AR Kaye, was paid £4,700 for use of premises.

## 10. Analysis of net assets between funds

	Unrestricted funds
	- General funds
	£
Net current assets	<u>44,290</u>

**ALLIANCE FRANCAISE DE MILTON KEYNES**

England & Wales - Charity number 1100092

---

# Accounts

---

**Alliance Francaise de Milton Keynes**

**(A company limited by guarantee)**

**Report and financial statements  
for the year ended 31 August 2022**

Charity No: 1100092

Company No: 04765625

## **Alliance Francaise de Milton Keynes**

### **Contents**

	<b>Page No</b>
Charity Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 – 6
Notes to the Financial Statements	7 – 10

**Alliance Francaise de Milton Keynes**

**Charity Reference and Administrative Details**

<b>Charity registration number:</b>	1100092
<b>Company registration number:</b>	04765625
<b>Trustees:</b>	L G Mynors - President R Forman - Treasurer AR Kaye K Ripnar M Trestchenkoff R Whitehead
<b>Secretary:</b>	K Keillor
<b>Registered office:</b>	14 Market Square Stony Stratford Milton Keynes MK11 1BE
<b>Accountants:</b>	Messrs Clifford Towers 9 High Street Stony Stratford Milton Keynes MK11 1AA
<b>Governing instrument:</b>	Memorandum and Articles of Association, dated 15th May 2003

**Alliance Francaise de Milton Keynes**

**Trustees' Annual Report  
for the year ended 31 August 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives of the charity**

The charity aims to advance the education of the public generally but particularly within the town of Milton Keynes and its environs concerning French language and culture.

In setting the objectives and planning the activities of the charity the trustees have had due regard to guidance published by the Charity Commission on public benefit.

**Review of the year (including financial review and reserves policy)**

During the year the charity carried on with its normal courses. The result for the year showed a deficit of £(1,138) (2021: Surplus £7,128). The total funds of the company at 31 August 2022 amounted to £39,686.

The Trustees regularly review the level of reserves in the light of the expected levels of revenue and are satisfied that their current levels are sufficient.

**Structure, governance and management**

Trustees are elected following a written notice confirming that the person is willing to stand for election. A maximum of twenty and minimum of four trustees is prescribed in the memorandum of association.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the trustees on ...07/23/2023...and signed on their behalf by:

..........

**K Keillor**

**Independent Examiner's Report to the Trustees of  
Alliance Francaise de Milton Keynes**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022 which are set out on pages 4 to 10.

**Respective responsibilities of trustees and examiner**

As the charity trustees of the company (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').

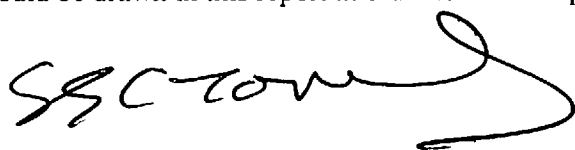
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

**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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006; 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

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.



**S G C Towers**  
Chartered Accountant

**9 High Street**  
**Stony Stratford**  
**Milton Keynes**  
**MK11 1AA**

14th March 2023

**Alliance Francaise de Milton Keynes**  
**Statement of Financial Activities (including summary income and expenditure account)**  
**for the year ended 31 August 2022**

<b>Unrestricted Funds – General fund</b>			
	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Income</b>			
<b>Donations and legacies</b>			
Grant income		-	5,218
<b>Investment income</b>			
Bank interest received		2	2
<b>Charitable activities</b>			
Course fees		32,391	32,781
Courses for companies		1,905	200
One to one		17,266	17,607
Conversation class		11,503	10,675
Income from books		378	82
Income from events		-	65
DELF exams		3,698	3,295
Other income		690	100
<b>Total</b>		<u>67,833</u>	<u>70,025</u>
<b>Expenditure</b>			
<b>Charitable activities</b>			
Tutor fees		35,112	34,832
Office salaries	3	15,380	11,264
Premises costs		4,200	4,200
Office repairs and equipment		632	1,663
Insurance		759	600
Events		542	285
Printing, postage & stationery		484	380
Advertising		1,463	796
Telephone		934	550
Computer costs		2,233	2,092
Books		764	361
DELF exams		3,026	1,916
Accountancy fees	4	2,705	3,533
Travelling		244	82
Sundry expenses		493	343
<b>Total</b>		<u>68,971</u>	<u>62,897</u>
<b>Net income/(expenditure)</b>		<u>(1,138)</u>	<u>7,128</u>
<b>Net movement in funds</b>		(1,138)	7,128
Total funds brought forward		<u>40,824</u>	<u>33,696</u>
Total funds carried forward		<u>39,686</u>	<u>40,824</u>

The notes on pages 7 to 10 form an integral part of these financial statements

## Alliance Francaise de Milton Keynes

## Balance sheet at 31 August 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	5	8,594	10,116
Cash at bank		<u>48,152</u>	<u>55,190</u>
		56,746	65,306
<b>Creditors: amounts falling due within one year</b>	6	<u>(17,060)</u>	<u>(24,482)</u>
<b>Net current assets</b>		39,686	40,824
<b>Net assets</b>		<u>39,686</u>	<u>40,824</u>
<b>Funds of the Charity</b>			
Unrestricted funds	8	39,686	40,824
<b>Total funds</b>	10	<u>39,686</u>	<u>40,824</u>

For the year ending 31 August 2022 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 7 to 10 form an integral part of these financial statements

**Alliance Francaise de Milton Keynes**  
**Balance sheet at 31 August 2022 (continued)**

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of Trustees on .... 07/03/2023 ... and signed on their behalf by



.....  
**R Forman - Treasurer**



.....  
**K Keillor - Secretary**

**Registration number 04765625**

The notes on pages 7 to 10 form an integral part of these financial statements

**Alliance Francaise de Milton Keynes****Notes to the financial statements  
Year ended 31 August 2022****1. Summary of significant accounting policies****General information and basis of preparation**

Alliance Francaise de Milton Keynes is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the education of the public concerning French language and culture.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

**Cash at bank**

Included in cash at bank is an amount held within a deposit account which bears interest. As this account grants instant access to the trustees, this short term, highly liquid investment has been included in cash at bank rather than being disclosed separately.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**Alliance Francaise de Milton Keynes**

**Notes to the financial statements  
Year ended 31 August 2022**

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**Income recognition**

All income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

## Alliance Francaise de Milton Keynes

Notes to the financial statements  
Year ended 31 August 2022**2. Payments to trustees**

The trustees are not entitled to, nor did they receive, any remuneration during the year. The trustees may be reimbursed for travelling and other costs incurred by them on charity business but no such costs were reimbursed during the year.

**3. Staff costs and employee benefits**

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	-	-
Management and administration	<u>2</u>	<u>1</u>
	<u>2</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	15,222	11,099
Defined contribution pension costs	<u>158</u>	<u>165</u>
	<u>15,380</u>	<u>11,264</u>

No employee earned £60,000 or more.

**4. Fees for examination of the accounts**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	1,200	1,040
Tax advisory fees	<u>-</u>	<u>180</u>
	<u>1,200</u>	<u>1,220</u>

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	8,549	4,459
Other debtors	-	5,602
Prepayments	<u>45</u>	<u>55</u>
	<u>8,594</u>	<u>10,116</u>

**Alliance Francaise de Milton Keynes**  
**Notes to the financial statements**  
**Year ended 31 August 2022**

**6. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,227	1,269
Other taxes and social security costs	13	-
Other creditors	-	267
Accruals & deferred income	<u>15,820</u>	<u>22,946</u>
	<u>17,060</u>	<u>24,482</u>

**7. Deferred income**

Income is deferred when fees have been paid in advance and is then released to the accounts when the courses or classes take place.

**8. Unrestricted funds**

	<b>General Funds</b>
	<b>£</b>
Balance at 1 September 2021	40,824
Income	67,833
Expenditure	<u>(68,971)</u>
Balance at 31 August 2022	<u>39,686</u>

**9. Related parties**

During the year one of the trustees, AR Kaye, was paid £4,200 for use of premises.

**10. Analysis of net assets between funds**

	<b>Unrestricted funds</b>
	<b>- General funds</b>
	<b>£</b>
Net current assets	<u>39,686</u>

**ALLIANCE FRANCAISE DE MILTON KEYNES**

England & Wales - Charity number 1100092

---

# Accounts

---

**Alliance Francaise de Milton Keynes**

**(A company limited by guarantee)**

**Report and financial statements  
for the year ended 31 August 2021**

Charity No: 1100092

Company No: 04765625

## **Alliance Francaise de Milton Keynes**

### **Contents**

	<b>Page No</b>
Charity Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 – 6
Notes to the Financial Statements	7 – 10

**Alliance Francaise de Milton Keynes**

**Charity Reference and Administrative Details**

**Charity registration number:** 1100092

**Company registration number:** 04765625

**Trustees:** L G Mynors - President  
M Betts-Allen - Treasurer (Resigned 25/03/2021)  
R Forman - Treasurer  
AR Kaye  
K Ripnar (Appointed 25/03/2021)  
M Trestchenkoff (Appointed 25/03/2021)  
R Whitehead (Appointed 25/03/2021)

**Secretary:** W van den Hende (Resigned 24/06/2021)  
K Keillor

**Registered office:** 14 Market Square  
Stony Stratford  
Milton Keynes  
MK11 1BE

**Accountants:** Messrs Clifford Towers  
9 High Street  
Stony Stratford  
Milton Keynes  
MK11 1AA

**Governing instrument:** Memorandum and Articles of Association, dated  
15th May 2003

**Alliance Francaise de Milton Keynes**

**Trustees' Annual Report  
for the year ended 31 August 2021**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Objectives of the charity**

The charity aims to advance the education of the public generally but particularly within the town of Milton Keynes and its environs concerning French language and culture.

In setting the objectives and planning the activities of the charity the trustees have had due regard to guidance published by the Charity Commission on public benefit.

**Review of the year (including financial review and reserves policy)**

During the year the charity carried on with its normal courses. The result for the year showed a surplus of £7,128 (2020: £872). The total funds of the company at 31 August 2021 amounted to £40,824.


The Trustees regularly review the level of reserves in the light of the expected levels of revenue and are satisfied that their current levels are sufficient.

**Structure, governance and management**

Trustees are elected following a written notice confirming that the person is willing to stand for election. A maximum of twenty and minimum of four trustees is prescribed in the memorandum of association.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the trustees on .....23/3/22.....and signed on their behalf by:

  
.....  
**K Keillor**

**Independent Examiner's Report to the Trustees of  
Alliance Francaise de Milton Keynes**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2021 which are set out on pages 4 to 10.

**Respective responsibilities of trustees and examiner**

As the charity trustees of the company (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 the company 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 company'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

**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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006; 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

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.



**S G C Towers**  
Chartered Accountant

**9 High Street**  
**Stony Stratford**  
**Milton Keynes**  
**MK11 1AA**

26<sup>th</sup> March 2022

**Alliance Francaise de Milton Keynes**  
**Statement of Financial Activities (including summary income and expenditure account)**  
**for the year ended 31 August 2021**

<b>Unrestricted Funds – General fund</b>			
	Notes	2021 £	2020 £
<b>Income</b>			
<b>Donations and legacies</b>			
Grant income		5,218	-
<b>Investment income</b>			
Bank interest received		2	18
<b>Charitable activities</b>			
Course fees		32,781	31,467
Courses for companies		200	2,596
One to one		17,607	17,205
Conversation class		10,675	11,052
Income from books		82	1,119
Income from events		65	1,457
DELFL exams		3,295	-
Other income		100	237
<b>Total</b>		<u>70,025</u>	<u>65,151</u>
<b>Expenditure</b>			
<b>Charitable activities</b>			
Tutor fees		34,832	34,533
Office salaries	3	11,264	11,402
Premises costs		4,200	4,200
Office repairs and equipment		1,663	1,089
Insurance		600	545
Events		285	2,317
Printing, postage & stationery		380	129
Advertising		796	1,178
Telephone		550	575
Computer costs		2,092	2,051
Books		361	2,436
DELFL exams		1,916	-
Accountancy fees	4	3,533	2,747
Travelling		82	52
Sundry expenses		343	1,025
<b>Total</b>		<u>62,897</u>	<u>64,279</u>
<b>Net income/(expenditure)</b>		<u>7,128</u>	<u>872</u>
<b>Net movement in funds</b>			
Total funds brought forward		33,696	32,824
Total funds carried forward		<u>40,824</u>	<u>33,696</u>

The notes on pages 7 to 10 form an integral part of these financial statements

## Alliance Francaise de Milton Keynes

## Balance sheet at 31 August 2021

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	5	10,116	1,719
Cash at bank		55,190	48,907
		<u>65,306</u>	<u>50,626</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(24,482)</u>	<u>(16,930)</u>
<b>Net current assets</b>		40,824	33,696
<b>Net assets</b>		<u>40,824</u>	<u>33,696</u>
<b>Funds of the Charity</b>			
Unrestricted funds	8	40,824	33,696
<b>Total funds</b>	10	<u>40,824</u>	<u>33,696</u>

For the year ending 31 August 2021 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 7 to 10 form an integral part of these financial statements


Alliance Francaise de Milton Keynes

Balance sheet at 31 August 2021 (continued)

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of Trustees on ..... 23/3/22 ..... and signed on their behalf by

  
.....  
R Forman - Treasurer

  
.....  
K Keillor - Secretary

Registration number 04765625

The notes on pages 7 to 10 form an integral part of these financial statements

**Alliance Francaise de Milton Keynes****Notes to the financial statements****Year ended 31 August 2021****1. Summary of significant accounting policies****General information and basis of preparation**

Alliance Francaise de Milton Keynes is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance the education of the public concerning French language and culture.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

**Cash at bank**

Included in cash at bank is an amount held within a deposit account which bears interest. As this account grants instant access to the trustees, this short term, highly liquid investment has been included in cash at bank rather than being disclosed separately.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**Alliance Francaise de Milton Keynes**

**Notes to the financial statements  
Year ended 31 August 2021**

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**Income recognition**

All income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

## Alliance Francaise de Milton Keynes

Notes to the financial statements  
Year ended 31 August 2021**2. Payments to trustees**

The trustees are not entitled to, nor did they receive, any remuneration during the year. The trustees may be reimbursed for travelling and other costs incurred by them on charity business but no such costs were reimbursed during the year.

**3. Staff costs and employee benefits**

The average monthly number of employees during the year was as follows:

	2021 Number	2020 Number
Charitable activities	-	-
Management and administration	1	1
	<u>1</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and salaries	11,099	11,250
Defined contribution pension costs	165	152
	<u>11,264</u>	<u>11,402</u>

No employee earned £60,000 or more.

**4. Fees for examination of the accounts**

	2021 £	2020 £
Independent examiner's fees	1,040	1,030
Tax advisory fees	180	-
	<u>1,220</u>	<u>1,030</u>

**5. Debtors**

	2021 £	2020 £
Trade debtors	4,459	1,027
Other debtors	5,602	92
Prepayments	55	600
	<u>10,116</u>	<u>1,719</u>

**Alliance Francaise de Milton Keynes**  
**Notes to the financial statements**  
**Year ended 31 August 2021**

**6. Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	1,269	4,907
Other taxes and social security costs	-	-
Other creditors	267	270
Accruals & deferred income	<u>22,946</u>	<u>11,753</u>
	<u>24,482</u>	<u>16,930</u>

**7. Deferred income**

Income is deferred when fees have been paid in advance and is then released to the accounts when the courses or classes take place.

**8. Unrestricted funds**

	<b>General Funds</b>
	£
Balance at 1 September 2020	33,696
Income	70,025
Expenditure	<u>(62,897)</u>
Balance at 31 August 2021	<u>40,824</u>

**9. Related parties**

During the year one of the trustees, AR Kaye, was paid £4,200 for use of premises.

**10. Analysis of net assets between funds**

	<b>Unrestricted funds</b>
	<b>- General funds</b>
	£
Net current assets	<u>40,824</u>