

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

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**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 Kellor
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	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	4 788	3,937
Charitable activities	5 77,327	92,166
Investments	6 927	381
	79,042	96,484
EXPENDITURE ON:		
Raising funds	7 (92,734)	(82,699)
	(13,692)	13,785
NET (EXPENDITURE)/INCOME		
	(13,692)	13,785
NET MOVEMENT IN FUNDS		
RECONCILIATION OF FUNDS:		
Total funds brought forward	58,075	44,290
TOTAL FUNDS CARRIED FORWARD	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	2024
	Unrestricted funds	Total funds
Notes	£	£
CURRENT ASSETS		
Debtors	12	6,915
	63,563	5,825
Cash at bank and in hand	70,478	61,022
	66,847	
Creditors: Amounts Falling Due Within One Year	13	(26,095)
	(8,772)	
NET CURRENT ASSETS (LIABILITIES)	44,383	58,075
TOTAL ASSETS LESS CURRENT LIABILITIES	44,383	58,075
NET ASSETS	44,383	58,075
FUNDS OF THE CHARITY		
Unrestricted Funds	44,383	58,075
TOTAL FUNDS	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

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

6. Investment Income

	2025	2024
Unrestricted funds	Unrestricted funds	
£	£	
Bank interest receivable	927	381

7. Analysis of Expenditure

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

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

8. Support Costs

	2025	
Raising funds		
£		
General administration	3,341	

	2024	
Raising funds		
£		
General administration	3,248	

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
	£	£
Due within one year		
Trade debtors	6,915	5,825

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:

	2025	2024
	£	£
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

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

Total funds	58,075	79,042	(92,734)	44,383
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	As at 1 September 2023	Income £	Expenditure £	As at 31 August 2024
Unrestricted funds				
General:				
General unrestricted fund	44,290	96,484	(82,699)	58,075
Total funds	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	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	193	-
Grants	595	3,937
	788	3,937
Charitable Activities:		
French courses		
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
Investments		
Bank interest receivable	927	381
	927	381
	79,042	96,484
EXPENDITURE ON:		
Raising funds		
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)

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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

