

PARAPLUIE FLAM

England & Wales · Charity number 1155089

Details

Status Registered

Legal form CIO

Registered 2013-12-19

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

Contact

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East Sussex
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Activities

Objects: TO ADVANCE EDUCATION IN FRENCH BY THE PROVISION OF EDUCATIONAL FACILITIES TO TEACH A FORM OF FRENCH LANGUAGE KNOWN AS FLAM (FRENCH LANGUAGE AS MOTHER TONGUE).

Activities: The objects of Parapluie Flam are:- To further the education and cultural knowledge of children with an existing knowledge of French by providing activities in the french language, teaching and cultural equipment to the FLAM (French Language As Mother tongue) supplementary schools.- To Facilitate the mutual aid and the solidarity between the FLAM supplementary schools in the United Kingdom.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£176,852	£121,290	-	-
2023-12-31	£57,464	£27,038	-	-
2022-12-31	£36,430	£60,302	-	-
2021-10-31	£17,057	£27,761	-	-
2020-10-31	£8,428	£13,830	-	-

Trustees

Name	Role	Appointed
Sophie GAVROIS KARNAVOS	Chair	2022-02-08
Henriette MAHAMANE		2025-06-22
ROCH MIAMBANZILA		2024-11-27
Regine MORAITIS		2022-02-08
Sophia CHIBANE		2025-11-09
Thomas Desodt		2024-11-27
Veronique MILLER		2025-06-22

PARAPLUIE FLAM

England & Wales - Charity number 1155089

Accounts

Charity registration number 1155089 (England and Wales)

PARAPLUIE FLAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

PARAPLUIE FLAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Caroline Dernoncourt Regine Moraitis Sophie Gavrois Myriam Gelling Roch Miambanzila (Appointed 27 November 2024) Thomas Desodt (Appointed 27 November 2024)
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Charity number (England and Wales)	1155089
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Principal address	571 Holyhead Road Coventry West Midlands CV5 8HX
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Independent examiner	Tom Wilcox Counterculture Partnership LLP 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH
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PARAPLUIE FLAM

CONTENTS

	Page
Trustees report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

PARAPLUIE FLAM

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Introduction

The trustees present their annual report and financial statements for the year ended 31 December 2024. This year has been marked by significant organisational improvements, expanded visibility, successful grant applications, and strengthened educational and cultural programs.

Parapluie FLAM continues its mission to federate and support FLAM (Français Langue Maternelle) supplementary schools across the UK, enabling over 5,500 bilingual and multilingual children to maintain and develop their French language skills and cultural identity.

At the end of 2024, two new trustees were nominated to the Board, reinforcing our leadership and ensuring continuity in our mission.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Charity's core objective is to enhance the educational and cultural knowledge of children fluent in French, by providing activities in the French language, teaching support, and cultural resources to FLAM (French Language As Mother Tongue) supplementary schools in the UK. Additionally, the Charity aims to facilitate cooperation and solidarity among FLAM supplementary schools across the United Kingdom.

2. Organisational Developments & Internal Management

In 2024, Parapluie FLAM improved its internal structure by adopting Google Workspace for Nonprofits and Monday.com for Nonprofits (both free). These tools allowed for:

- Centralized contact management in Google Workspace, with annual GDPR compliant verification.
- Streamlined project tracking through Monday.com, enhancing efficiency in event planning and communication.

In 2024, the Parapluie FLAM website underwent a comprehensive restructuring and layout update, introducing new functionalities that allow members to book tickets for events and training sessions online, as well as renew their membership directly through the platform.

These improvements have significantly reduced the administrative workload for the Parapluie FLAM team. While the delivery was later than anticipated, by January 2025, members were able to access and utilize many of the new features, enhancing both user experience and operational efficiency.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PARAPLUIE FLAM

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Achievements and performance

3.1 Visibility & Public Engagement

Parapluie FLAM significantly increased its visibility and outreach in 2024:

Social Media Growth:

- 600+ new LinkedIn connections, strengthening our professional network.

Media Presence & Partnerships:

- New FLAM visibility banners featured in:
 - . Français à Londres (Link partenaires)
 - . Le Petit Journal & Maison de l'expatriation (Link partenaires)
 - . Radio Français dans le Monde

Podcast Series on FLAM Structures (2024-25):

- A first series of 10-12 podcasts will be created, focusing on FLAM supplementary schools with Marque FLAM / charity or social enterprise status.

Membership & Participation in Key Events:

- Parapluie FLAM renewed its membership with the Fédération des Associations Françaises de Grande-Bretagne.
- Attended key networking events, including:
 - . Le Grand Café de Londres Accueil
 - . Le Village Expat (September 2024)

First World FLAM Gathering (FLAM Monde):

- Parapluie FLAM collaborated to workshops and participated in round tables at the first World FLAM gathering, organised by FLAM Monde with financial support from the French Foreign Ministry / AEFÉ.
- The event was broadcast live on YouTube, hosted by Gauthier Seys, CEO and presenter at Français dans le Monde.

3.2 Grant Success & Financial Support

Parapluie FLAM secured a €200,000 (£167,095.80) grant from AEFÉ and the French Foreign Ministry to fund:

- Inter-FLAM training programs
- Regional networking events
- Educational and cultural projects

3.3 Training & Capacity Building

Pedagogical Training for FLAM Educators:

- Five training sessions covering bilingual literacy, phonology, and innovative teaching techniques.
- Specialised training for Special Educational Needs (SEND) support.

PARAPLUIE FLAM

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Legal & Administrative Training:

- Legal Webinars for FLAM committees on governance, child protection, and GDPR.
- Launch of a Legal Clinic offering support to FLAM schools.

First Aid & Safeguarding Training:

- Subsidised First Aid & Child Safeguarding training for FLAM educators and volunteers.

3.4 Community & Networking Initiatives

- Three Training & Regional FLAM Days, facilitating networking and problem solving between schools. (Leicester, Manchester, Leeds).
- Journées du Parapluie FLAM in June and November, featuring professional development and cultural activities.
- Peer support networks for FLAM school leaders, strengthening collaboration.

3.5 Cultural & Educational Enrichment

A series of theatre performances, storytelling sessions, and cultural workshops were organised in FLAM schools and the Institut Français in London.

These initiatives aimed to:

- Enhance pupils' exposure to Francophone theatre and literature.
- Encourage engagement and motivation among older FLAM students.
- Showcase diverse Francophone cultures.

3.6 Inclusion & Special Educational Needs (SEND) Support

- Training for FLAM teachers on inclusive classroom practices.
- Adaptation of teaching materials to support diverse learning needs.
- Personalised support plans for students requiring additional assistance.

4. Environmental, Social, and Governance (ESG) Initiatives

As part of Planète FLAM, Parapluie FLAM integrated sustainability and governance principles into its operations:

Environmental Responsibility:

- Reduced paper use at events by shifting to digital materials.
- Encouraged eco-friendly practices among FLAM schools.

PARAPLUIE FLAM

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Social Responsibility & Inclusion:

- Shared diversity and inclusion policies templates to ensure representation.
- Enhanced support for volunteers and particularly to women volunteers, recognizing their vital role in FLAM school management.

Governance & Compliance Improvements:

- Regular trustee meetings to comply with Charity Commission regulations.
- Transparency in financial reporting.

5. Financial review

During the year, the charity received total income of £176,852 (2023: £57,464) and total expenditure of £121,290 (2023: £27,038) resulting into a net surplus of £55,562 (2023: £30,426).

Certain grants have been given for specific purposes and these are shown as restricted funds.

Based on the expected income and expenditure levels, the trustees consider that the charity has adequate resources to maintain its ongoing work.

6. Reserves policy

The Trustees remain committed to maintaining a prudent Operating Reserve Fund, ensuring financial stability for Parapluie FLAM's activities.

The minimum reserve amount continues to be set to cover six months of average operating expenses although the Trustees do acknowledge that this figure can fluctuate quite considerably depending on activity.

The current amount held as free reserves is £8,862 (2023: £18,469) which the trustees consider to be adequate given the budget for 2025 & beyond.

PARAPLUIE FLAM

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7. Plans for future periods

Education & Training Expansion:

- Launch of a self-paced digital training platform for FLAM teachers.
- More focus on bilingual language acquisition, gamification, and innovative teaching.

Legal & Administrative Support:

- Expansion of the Legal compliance support for ongoing FLAM school support.
- Workshops on financial management and governance.

Cultural & Student Motivation Initiatives:

- Launch of a FLAM Podcast Project featuring students' perspectives on Francophone culture.
- Expanded theatre & music tours tailored for bilingual pupils.

Sustainability & ESG Implementation:

- Carbon footprint workshops for FLAM schools.
- Incorporating UN Sustainable Development Goals (SDGs) into FLAM curricula. and possible partnership with an educative social network on ODDs.

Regional & International Collaboration:

- Strengthening partnerships with other FLAM Federations.
- Developing joint projects with other European FLAM networks

8. Structure, governance and management

Parapluie Flam is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution.

The Charity was registered on 19 December 2013 when it became a legal organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Caroline Démoncourt

Regine Moraitis

Sophie Gavrois

Myriam Gelling

Roch Miambanzila

(Appointed 27 November 2024)

Thomas Desodt

(Appointed 27 November 2024)

Recruitment and appointment of trustees

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

PARAPLUIE FLAM

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9. Conclusion

2024 was a transformational year for Parapluie FLAM, with key milestones in visibility, funding, training, cultural programming, and sustainability.

Key Achievements:

- 1,000+ new LinkedIn connections & expanded media partnerships
- €200,000 (£167,095.80) grant funding secured
- Innovative training & legal support for FLAM educators
- Stronger pupil engagement with French language and Francophone Cultures through cultural activities
- Commitment to diversity, inclusion, and sustainability

As we move forward, we remain dedicated to:

- Empowering FLAM schools and educators
- Supporting Francophone bilingual education in the UK
- Promoting cultural and linguistic diversity
- Promoting ODDs and ESG goals

We extend our gratitude to our members, volunteers, funders, and partners for their unwavering support.

The trustees report was approved by the Board of Trustees.

.....
Sophie Gavrois

Trustee

Date:

PARAPLUIE FLAM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PARAPLUIE FLAM

I report to the trustees on my examination of the financial statements of Parapluié FLAM (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Tom Wilcox

Counterculture Partnership LLP
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH
Date:

PARAPLUIE FLAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	-	167,096	167,096	3,026	48,478	51,504
Charitable activities	4	7,706	2,050	9,756	2,603	3,357	5,960
Total income		7,706	169,146	176,852	5,629	51,835	57,464
Expenditure on:							
Charitable activities	5	17,313	103,977	121,290	3,615	23,423	27,038
Total expenditure		17,313	103,977	121,290	3,615	23,423	27,038
Net income/(expenditure) and movement in funds		(9,607)	65,169	55,562	2,014	28,412	30,426
Reconciliation of funds:							
Fund balances at 1 January 2024		18,469	28,412	46,881	16,455	-	16,455
Fund balances at 31 December 2024		8,862	93,581	102,443	18,469	28,412	46,881

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PARAPLUIE FLAM

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	104		2,609	
Cash at bank and in hand		104,164		48,245	
		<u>104,268</u>		<u>50,854</u>	
Creditors: amounts falling due within one year	13	(1,825)		(3,973)	
Net current assets			<u>102,443</u>		<u>46,881</u>
The funds of the charity					
Restricted income funds	14		93,581		28,412
Unrestricted funds	15		8,862		18,469
			<u>102,443</u>		<u>46,881</u>

The financial statements were approved by the trustees on

.....
Sophie Gavrois
Trustee

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum of Association, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future.

Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	3 years on straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets are capitalised when their value exceeds £500.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	-	-	-	3,026	-	3,026
Grants	-	167,096	167,096	-	48,478	48,478
	-	167,096	167,096	3,026	48,478	51,504
Grants						
AEFE	-	167,096	167,096	-	45,326	45,326
STAFE	-	-	-	-	3,152	3,152
	-	167,096	167,096	-	48,478	48,478

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Total						
Memberships subscriptions	2,417	-	2,417	2,020	-	2,020
Fees for training & events	5,289	2,050	7,339	583	3,357	3,940
	7,706	2,050	9,756	2,603	3,357	5,960

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Direct costs		
Depreciation and impairment	-	391
Pedagogical resources	10,587	873
Trainer fees	39,461	6,427
Cultural event costs	18,473	150
PF event costs	2,244	2,181
PF project costs	6,066	139
Participants travel & Accommodation	9,405	3,802
Committee travel & accommodation	3,847	1,696
postage, subscriptions & telephone	3,647	1,577
Website costs	3,553	73
Insurance	228	226
Consultancy	21,796	7,876
Training costs	-	29
Miscellaneous costs	183	698
	<u>119,490</u>	<u>26,138</u>
Share of support and governance costs (see note 6)		
Governance	1,800	900
	<u>121,290</u>	<u>27,038</u>
Analysis by fund		
Unrestricted funds	17,313	3,615
Restricted funds	103,977	23,423
	<u>121,290</u>	<u>27,038</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,800	900
	<u>1,800</u>	<u>900</u>
Analysed between:		
Total	<u>1,800</u>	<u>900</u>

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	900
Depreciation of owned tangible fixed assets	-	391
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The Charity had no employees for the year ended 31st December 2024, same as last year.

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	104	-
Prepayments and accrued income	-	2,609
	<u> </u>	<u> </u>
	104	2,609
	<u> </u>	<u> </u>

12 Loans and overdrafts

	2024	2023
	£	£
Bank overdrafts	10	-
	<u> </u>	<u> </u>
Payable within one year	10	-
	<u> </u>	<u> </u>

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts	12	10	-
Trade creditors		15	3,072
Accruals and deferred income		1,800	901
		<u>1,825</u>	<u>3,973</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
AEFE 2023	27,969	2,050	(23,755)	6,264
STAFE 2023	443	-	-	443
AEFE 2024	-	167,096	(80,222)	86,874
	<u>28,412</u>	<u>169,146</u>	<u>(103,977)</u>	<u>93,581</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
AEFE 2023	-	48,683	(20,714)	27,969
STAFE 2023	-	3,152	(2,709)	443
	<u>-</u>	<u>51,835</u>	<u>(23,423)</u>	<u>28,412</u>

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Restricted funds

(Continued)

Notes to the restricted funds

AEFE - Agency for French Education Abroad

The Agency for French Education Abroad (AEFE) coordinates and manages the French education network abroad, focusing on continuity in education for French children outside of France and promoting French language and culture. AEFE provides financial aid to FLAM charities that maintain French language skills. The AEFE offers grants for FLAM regional meetings to facilitate the exchange of best practices, training, and collaborative projects. The grant covers expenses such as transportation, accommodation, and communication. Eligible associations must be non-profit, have a focus on the French language, and organize activities for children and teenagers on a regular basis.

STAFE – Support scheme for French Charities Abroad (STAFE)

STAFE provides grants for projects benefiting French citizens abroad in the areas of education, charity, culture, and socio-economic integration. The projects should directly benefit French citizens and complement existing aid programs. Charities applying for grants must have been in existence for at least one year and have an annual budget under €1 million. Applications are reviewed locally and then submitted to a national committee for approval. The grant amount should not exceed 50% of the project's funding, except for small charities with budgets under €10,000, which can receive up to 80% for grants under €2,000. The maximum amount that can be requested is €20,000.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	18,469	7,706	(17,313)	8,862
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	16,455	5,629	(3,615)	18,469
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	8,862	93,581	102,443
	<u> </u>	<u> </u>	<u> </u>
	8,862	93,581	102,443
	<u> </u>	<u> </u>	<u> </u>

PARAPLUIE FLAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	18,469	28,412	46,881
	<u>18,469</u>	<u>28,412</u>	<u>46,881</u>
	<u>18,469</u>	<u>28,412</u>	<u>46,881</u>

17 Related party transactions

During the year, the charity reimbursed £1,350 to Caroline Dernoncourt for project related services. Also, Regine Moraitis received £850 as reimbursement for subscription fees.

Myriam Gelling & Sophie Gavrois were reimbursed £8,400 & £9,860 respectively as training fees for services provided to the charity.

The above fees are paid at the same rates as that paid to other freelance service providers and are agreed upon by other Trustees in the absence of the Trustee concerned.

Travel expenses totaling £2,260.75 were reimbursed to three Trustees during the year (2023: £1,379.43).

PARAPLUIE FLAM

England & Wales - Charity number 1155089

Accounts



Parapluie Flam

Trustees Report and Financial Statements for the period
ended 31 December 2023

Registered Charity number 1155089

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Index

	Page
Report of the Trustees	3-7
Statement of Trustee's responsibilities	8
Report of the independent examiner	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12-20

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Report of the Trustees

The Trustees of Parapluie Flam (“the Charity”) have pleasure in presenting their report and financial statements for the year ended 31 December 2023. The Trustees have chosen to prepare accruals accounts which comply with the Charities Act, the Charity’s Constitution and 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 (FRS102) (updated 1 January 2019).

In 2022 the Trustees extended the year end of the Charity from 31 October to 31 December, to better fit with the cycle of activity for the charity being the calendar year for both membership and grant activity and reporting. Consequently, the financial information for 2022 is for a period of 14 months.

Parapluie FLAM, an umbrella charity

Throughout the United Kingdom, around sixty FLAM (Français LAngue Maternelle) supplementary schools welcome French-speaking children attending the British school system every weekend or at the end of weekday afternoons. They provide nearly 5,500 children with linguistic and cultural support adapted to their level as bilingual or multilingual children.

Parapluie FLAM federates these supplementary schools, enabling them to exchange ideas and providing them with help and educational, cultural, and administrative support. The FLAMs thus form a network for the benefit of French-speaking families. Parapluie FLAM also helps these families find FLAM supplementary schools nearby.

OBJECTIVES AND ACTIVITIES

The Charity’s core objective is to enhance the educational and cultural knowledge of children fluent in French, by providing activities in the French language, teaching support, and cultural resources to FLAM (French Language As Mother Tongue) supplementary schools in the UK. Additionally, the Charity aims to facilitate cooperation and solidarity among FLAM supplementary schools across the United Kingdom.

Committee of Parapluie FLAM

Parapluie FLAM comprises an extended working committee of ten, then later in the year seven, members, of which four are trustees, enabling the structure to function and providing services to member FLAM associations. One extra member is the French Attaché at the Cultural services of the French Embassy in London. S/he acts as an observer with no vote. The trustees are elected by Parapluie FLAM’s members every two years. Service providers (freelancers) assist with the organisation of training courses and Exchange and Networking Days, bookkeeping and the management of projects.

Report of the Trustees (continued)

ACHIEVEMENTS, PERFORMANCE, AND FUTURE PLANS

Activities for member FLAM supplementary schools

1. **Exchange and Networking Days**

In 2023, Parapluie FLAM successfully organised two UK FLAM Days dedicated to networking and professional exchange. These sessions allowed FLAM supplementary schools to share their experiences and best practices, focusing on educational, cultural, and administrative strategies. Topics for these sessions were guided by feedback collected from prior events.

2. **Training**

- Parapluie FLAM organised **five Training Days**, each offering six hours of pedagogical training. These sessions were designed with the support of the AEFÉ (Agency for French Education Abroad), French Foreign Ministry agency, and the Institut Français in the UK to support FLAM teachers in tailoring their instructional methods for French-speaking pupils.
- **Online Legal Training Webinar**: A legal training session focused on Child Protection was held online, to help Parapluie FLAM's members aligning with UK legal requirements.
- Parapluie FLAM continues to provide discounted training access to Safeguarding and First Aid, further supporting FLAM supplementary schools.

3. **Regional Meetings**

Parapluie FLAM conducted **two one-off Regional Days** in 2023, enabling FLAM committees and parents in two regions to come together and address challenges specific to their contexts. These meetings were led by an experienced member of Parapluie FLAM, who has accumulated substantial expertise in FLAM supplementary school and Charity management.

4. **Children Cultural Tours / Shows**

Parapluie FLAM organised a series of cultural shows across the UK, with performances held in the rented spaces of FLAM schools and at the Institut Français in London. These shows were specifically tailored for children and teenagers, providing them with enriching cultural experiences in French.

5. **Educational Subscriptions**

In 2023, Parapluie FLAM financed educational subscriptions for its members, specifically:

- **Savio.fr subscriptions** for FLAM supplementary with a Limited status.
- **Lilote subscriptions** were acquired for 16 FLAM schools as part of a pilot project aimed at enhancing digital learning resources.

Regular Administrative Support

Parapluie FLAM continues to provide support for new and prospective FLAM supplementary schools, advising them on status options (e.g., Charity CIO, Social enterprise CIC, Limited

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Report of the Trustees (continued)

company) and outlining the steps required to establish and run a supplementary FLAM school in the UK.

LIAISON AND FLAM STRUCTURES REPRESENTATION

1. Liaising with Key Institutions

Parapluie FLAM acts as an intermediary between its members, FLAM supplementary schools in the UK, Institut Français, AEFÉ, and the French Foreign Office. This role includes supporting communications regarding AEFÉ funding opportunities and training resources funded by the AEFÉ, (Réseau Canopé, CAVILAM (Alliance Française Vichy)), or organised by Institut Français, as well as participating in working groups to address issues relevant to the FLAM network.

2. Representation at AEFÉ Board Meetings

Parapluie FLAM continued to serve as the official representative and recognised expert for the global FLAM charities network at the AEFÉ board meetings. Although the Charity does not have voting rights, it actively contributes to discussions, presenting the needs and concerns of FLAM supplementary schools in the UK.

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) INITIATIVES FOR 2023

In 2023, Parapluie FLAM continued to strengthen its commitment to sustainability and social responsibility. As part of its Environmental initiatives, Parapluie FLAM carried on strengthening eco-friendly practices within its programs, including reducing paper use, promoting environmentally friendly digital resources, and implementing energy-saving measures for all hosted events and activities. For example, members and participants are reminded to bring their own cups at events.

Socially, Parapluie FLAM remained dedicated to supporting the well-being and inclusivity of all children in its member structures. This year, our federation provided specialized training for educators in safeguarding (Protection de l'Enfance) and Special Educational Needs and Disabilities (SEND), contributing ensure all children can thrive in a supportive environment.

From a governance perspective, Parapluie FLAM continued to prioritize transparency and accountability in all operations. With regular trustee meetings, we reviewed policies, improved risk management, and ensured compliance with legal and regulatory requirements. As part of our commitment to effective governance, we offered training sessions and support for board members of member structures, focusing on best practices in charity management and financial oversight.

Parapluie FLAM is committed to furthering these ESG principles to ensure our long-term positive impact on the communities we serve.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Report of the Trustees (continued)

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

FINANCIAL REVIEW

The accounts for the year show net income of £30,426 for the year to 31 December 2023 compared to net expenditure of £23,872 in the 14 months ended (12 months ended 31 December 2022 due to a reduction in activity in the first half of the year whilst the AEFÉ grant was awaited. The total income amounted to £57,464 (2022: £36,430), whilst expenditure for the year amounted to £27,038 (2022: £60,302).

Certain grants have been given for specific purposes and these are shown as restricted funds.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work.

RESERVES POLICY

The Trustees remain committed to maintaining a prudent Operating Reserve Fund, ensuring financial stability for Parapluie FLAM's activities. The minimum reserve amount continues to be set to cover six months of average operating expenses although the Trustees do acknowledge that this figure can fluctuate quite considerably depending on activity. The current amount held as free reserves is £18,469 which the trustees consider to be adequate given the budget for 2024 & beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Parapluie Flam is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution.

The Charity was registered on 19 December 2013 when it became a legal organisation.

The year end of the Charity has been extended to 31 December.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Report of the Trustees (continued)

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Sophie Gavrois (Chair)

Myriam Gelling (Treasurer)

Caroline Dernoncourt

Regine Moraitis

Charity Number: 1155089

Registered Office:

57 Holyhead road

Coventry

CV5 8HX

Independent Examiner:

Karen Hanlan, ACA, ACIE

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington

Warwickshire

CV37 7SZ

Bankers:

HSBC Bank plc

67 George Street

Richmond

Surrey

TW9 1HG

Approved by the Board and signed on its behalf by:

Sophie Gavrois

Chair of Trustees

Date: 8 November 2024

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Independent Examiner's Report to the Trustees of Parapluie Flam

I report to the trustees on my examination of the accounts of Parapluie Flam ('the Charity') for the year ended 31 December 2023 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material 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 Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date: 8 November 2024

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Statement of financial activities

		12 months ended 31 December 2023			14 months ended 31 December 2022
Income:	Note	Un- restricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Donations		3,026	-	3,026	-
Charitable activities	1	2,603	51,835	54,438	36,430
Total income		5,629	51,835	57,464	36,430
Expenditure					
Charitable activities	2	3,615	23,423	27,038	60,302
Total expenditure		3,615	23,423	27,038	60,302
Net income/(expenditure) and net movement in funds for year		2,014	28,412	30,426	(23,872)
Reconciliation of funds:					
Transfer of funds		-	-	-	-
Total funds brought forward		16,455	-	16,455	40,327
Total funds carried forward		18,469	28,412	46,881	16,455

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Balance sheet

	Notes	31 December 2023 £	31 December 2022 £
Fixed Assets			
Tangible assets	5	-	391
Current Assets			
Debtors	6	2,609	564
Cash at bank and in hand		48,244	18,261
		<u>50,853</u>	<u>18,825</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	(3,972)	(2,761)
Net current assets		<u>46,881</u>	<u>16,064</u>
Net assets		<u>46,881</u>	<u>16,455</u>
Funds of the Charity:			
Restricted Funds	9	28,412	-
Unrestricted Funds		18,469	16,455
Total Charity funds		<u>46,881</u>	<u>16,455</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Sophie Gavrois, Chair of Trustees

Date: 8 November 2024

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Although not required due to the size of the charity, the Trustees have decided to prepare the accounts on an accruals basis as they believe this presents the full picture of the financial situation of the charity.

Parapluie FLAM meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Principal accounting policies (continued)

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements

1. Income from Charitable Activities

	12 months ended 31 December 2023 £	14 months ended 31 December 2022 £
Un-restricted:		
Membership subscriptions	2,020	1,934
Bayard Fleurus Subscriptions	-	10,548
Training & events	583	4,663
	2,603	17,145
Restricted grants:		
AEFE	45,326	16,622
STAFE	3,152	2,663
Fees for training & events as part of restricted projects	3,357	-
	51,835	19,285
	54,438	36,430

2. Analysis of expenditure

12 months ended 31 December 2023

	Un-restricted £	Restricted £	Total £
Pedagogical Resources	-	873	873
Trainers' costs	346	6,081	6,427
Cultural Event costs	150	-	150
PF Event costs	58	2,123	2,181
PF Project costs	50	89	139
Participants travel & accommodation	727	3,075	3,802
Committee travel & accommodation	34	1,662	1,696
Print, postage, subscriptions & telephone	278	1,299	1,577
Website costs	-	73	73
Insurance	-	226	226
Consultancy fees	-	7,076	7,076
Independent Examiners fee	900	800	1,700
Training costs	-	29	29
Depreciation	391	-	391
Miscellaneous costs	681	17	698
Total	3,615	23,423	27,038

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

14 months ended 31 December 2022

	Un-restricted	Restricted	Total
	£	£	£
Pedagogical Resources	1,210	5,832	7,042
Bayard Milan Subscriptions	10,444	-	10,444
Trainers fees	1,650	5,329	6,979
Cultural Event costs	1,835	6,299	8,134
PF Event costs	597	680	1,277
PF Project costs	111	15	126
Participants travel & accommodation	2,425	2,569	4,994
Rent	136	-	136
Committee travel & accommodation	1,075	425	1,500
Postage, subscriptions & telephone	422	-	422
Website costs	2,250	-	2,250
Insurance	213	-	213
Consultancy fees	6,307	7,286	13,593
Training costs	2,700	-	2,700
Depreciation	391	-	391
Miscellaneous costs	96	5	101
Total	31,862	28,440	60,302

3. Staff costs, trustee remuneration and expenses

The Charity has no employees.

The key management personnel of the Charity are its trustees. Trustees receive no remuneration or other benefits from the charity in relation to their services as Trustees. However, fees for services provided were paid as follows:

	2023	2022
Sophie Gavrois - Training Fees:	£260	£1,200

Fees are paid at the same rates as that paid to other freelance service providers and are agreed upon by other Trustees in the absence of the Trustee concerned.

Travel expenses totalling £1,379.43 were reimbursed to three Trustees during the year (2022: £142.88).

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of the period	1,005
Additions	-
	-
At end of the period	1,005
Depreciation	
At beginning of period	614
Charge for the period	391
	391
At end of period	1,005
Net Book Value	
At 31 December 2023	-
At 31 December 2022	391

6. Debtors

	31 December 2023 £	31 December 2022 £
Income receivable	9	564
Prepayment	2,600	-
	2,609	564

7. Creditors: amounts falling due within one year

	31 December 2023 £	31 December 2022 £
Trade creditors	3,072	1,746
Deferred income – membership paid in advance	-	1,015
Accruals	900	-
	3,972	2,761

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

9. Restricted funds

	Balance at beginning of period	Income	Expenditure	Transfers	Balance at end of period
	£	£	£	£	£
2023					
Restricted funds					
AEFE 2023	-	48,683	(20,714)	-	27,969
STAFE 2023	-	3,152	(2,709)	-	443
	-	51,835	(23,423)	-	28,412
Unrestricted funds					
General funds	16,455	5,629	(3,615)	-	18,469
Total funds	16,455	57,464	(27,038)	-	46,881
2022					
Restricted funds	£	£	£	£	£
AEFE 2021	9,155	-	(9,155)	-	-
AEFE 2022	-	16,622	(16,622)	-	-
STAFE 2022	-	2,663	(2,663)	-	-
	9,155	19,285	(28,440)	-	-
Unrestricted funds					
General funds	31,172	17,145	(31,862)	-	16,455
Total funds	40,327	36,430	(60,302)	-	16,455

AEFE - Agency for French Education Abroad

The Agency for French Education Abroad (AEFE) coordinates and manages the French education network abroad, focusing on continuity in education for French children outside of France and promoting French language and culture. AEFE provides financial aid to FLAM charities that maintain French language skills. The AEFE offers grants for FLAM regional meetings to facilitate the exchange of best practices, training, and collaborative projects. The grant covers expenses such as transportation, accommodation, and communication. Eligible associations must be non-profit, have a focus on the French language, and organize activities for children and teenagers on a regular basis.

In 2023, Parapluie FLAM applied for the restricted grant provided by AEFE to support its comprehensive program of activities for FLAM supplementary schools. This includes funding for:

1. Two annual Exchange and Networking Days.
2. Training Days designed for teachers and committee members/managing teams of supplementary schools.
3. Regional targeted meetings.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

4. Remuneration for the service provider responsible for managing the administrative aspects of the Exchange, Networking Days, and Training Days.
5. Financial support for cultural shows that many of its members can enjoy.
6. Funding of travel expenses for participants for the training or the Exchange and Networking Days.

The grant was not received until July 2023 & consequently the programme and expenditure has been extended into the 2024 financial year and was fully spent by the end of June 2024.

STAFE – Support scheme for French Charities Abroad (STAFE)

STAFE provides grants for projects benefiting French citizens abroad in the areas of education, charity, culture, and socio-economic integration. The projects should directly benefit French citizens and complement existing aid programs. Charities applying for grants must have been in existence for at least one year and have an annual budget under €1 million. Applications are reviewed locally and then submitted to a national committee for approval. The grant amount should not exceed 50% of the project's funding, except for small charities with budgets under €10,000, which can receive up to 80% for grants under €2,000. The maximum amount that can be requested is €20,000.

In 2022, the Parapluie FLAM applied to the restricted STAFE grant to support:

1. Its 10th years Anniversary celebrations;
2. Its poetry competition open to member FLAM supplementary schools;
3. The publication of the winning poems with a directory of member FLAM supplementary schools;
4. A knowledge base for its members.

These funds were received in 2023 and remaining funds will be spent in 2024.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

10. Analysis of net assets between funds

Fund balances at 31 December are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2023			
Fixed Assets	-	-	-
Current assets	19,369	31,484	50,853
Liabilities	(900)	(3,072)	(3,972)
Total	<u>18,469</u>	<u>28,412</u>	<u>46,811</u>
2022			
Fixed Assets	391	-	391
Current assets	18,825	-	18,825
Liabilities	(2,761)	-	(2,761)
Total	<u>16,455</u>	<u>-</u>	<u>16,455</u>

11. Controlling Interest

The Charity is controlled by the Trustees.

Parapluie Flam
Financial Statements
for the year ended 31 December 2023

Notes to the financial statements (continued)

12. Comparative Statement of Financial Activities for 2022

	14 months ended 31 December 2022		
	Un-restricted funds	Restricted funds	Total funds
	£	£	£
Income:			
Charitable activities	17,145	19,285	36,430
Total income	17,145	19,285	36,430
Expenditure			
Charitable activities	31,862	28,440	60,302
Total expenditure	31,862	28,440	60,302
Net expenditure and net movement in funds for year	(14,717)	(9,155)	(23,872)
Reconciliation of funds:			
Total funds brought forward	31,172	9,155	40,327
Total funds carried forward	16,455	-	16,455

PARAPLUIE FLAM

England & Wales - Charity number 1155089

Accounts



Parapluie Flam

Trustees Report and Financial Statements for the period
ended 31 December 2022

Registered Charity number 1155089

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Index

	Page
Report of the Trustees	3-8
Statement of Trustee's responsibilities	9
Report of the independent examiner	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13-23

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Report of the Trustees

The Trustees of Parapluie Flam (“the Charity”) have pleasure in presenting their report and financial statements for the period ended 31 December 2022. The Trustees have chosen to prepare full accruals accounts which comply with the Charities Act, the Charity’s Constitution and 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 (FRS102) (updated 1 January 2019).

The Trustees have extended the year end of the Charity from 31 October to 31 December to better fit with the cycle of activity for the charity being the calendar year for both membership and grant activity and reporting.

OBJECTIVES AND ACTIVITIES

The Charity’s objectives are to further the education and cultural knowledge of children with existing knowledge of French by providing activities in the French language, teaching and cultural equipment to the FLAM (French Language As Mother tongue) supplementary schools and to facilitate the mutual aid and the solidarity between the FLAM supplementary schools in the United Kingdom.

Parapluie FLAM, an umbrella charity

Throughout the United Kingdom, around sixty FLAM (Français LAngue Maternelle) supplementary schools welcome French-speaking children attending the British school system every weekend or at the end of weekday afternoons. They provide nearly 5,500 children with linguistic and cultural support adapted to their level as bilingual children.

The Parapluie FLAM federates these supplementary schools, enabling them to exchange ideas and providing them with help and educational, cultural, and administrative support. The FLAMs thus form a network for the benefit of French-speaking families. The Parapluie FLAM also helps these families find FLAM supplementary schools nearby.

Committee of Parapluie FLAM

The Parapluie FLAM comprises a committee of ten volunteers, of which four are trustees, enabling the structure to function and providing services to member FLAM associations. The committee, except for the observer, is elected by the members. A service provider (freelancer) assists with the organisation of training courses and Exchange and Networking Days.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

Activities for member FLAM supplementary schools

1. Exchange and Networking Days

Parapluie FLAM organises two exchange and networking days annually to enable FLAM supplementary schools to share their experiences and pool their best educational, cultural, administrative and IT practices. The topics of these Days vary according to the needs expressed by the member FLAM schools during previous events (via feedback forms).

2. Training

Parapluie FLAM offers training courses in partnership with the AEFÉ (Agency for French Education Abroad) and the Institut Français in the UK to enable FLAM supplementary schools to tailor their teaching methods to their French-speaking pupils' needs, aiming to provide high-quality training for teachers in the FLAM network.

Parapluie FLAM provides training at a discounted price for FLAM supplementary schools on Safeguarding and First Aid.

In ten years, the Parapluie FLAM has organised 73 training days, 832 online Safeguarding certifications and about 100 First Aid certifications.

3. Regional meetings

Parapluie FLAM arranges one or two regional meetings annually, tailored to the requirements of the FLAM supplementary schools. Consequently, some FLAM schools convene in a nearby city to exchange best practices and address their challenges.

These meetings are facilitated by one or two members of the Parapluie FLAM Umbrella who have acquired expertise and experience in managing FLAM schools.

The first regional meeting was in Leeds on 18 March 2018, and the second in Bristol on 17 March 2019. Both were great successes. Parapluie FLAM had to cancel the third Regional Day in 2020 due to the Covid-19 virus. The restricted funds allocated to it were carried over to 2021 for two one-off individual support meetings for supplementary schools that requested one.

4. Cultural Tours / Shows

Parapluie FLAM organises cultural tours of children and teenagers shows in French for its member FLAM schools, either by region or nationally. In 2022, a children show toured the FLAM schools from the south of England to Scotland.

Regular administrative support

Parapluie FLAM provides support to future and new FLAM supplementary schools. They discuss possible statuses (Charity CIO, Social enterprise CIC or Limited company) and clarify steps and procedures to create a supplementary FLAM school.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Report of the Trustees (continued)

Liaison and Representation

1. Liaising with the Institut Français in the UK, the AEFÉ and French Foreign Office

Parapluie FLAM is an intermediate between the Institut Français in the UK, the AEFÉ (Agency for For French Education Abroad), and the FLAM supplementary schools in the UK. Parapluie FLAM supports communication about AEFÉ-restricted funds applications and resources developed and training offered by the Institut Français or/and financed by the AEFÉ for the FLAM network. The committee members of Parapluie FLAM are sometimes invited by the French Foreign Office, responsible for overseeing the AEFÉ, to participate in various working groups concerning matters such as communication on the FLAM network, representation, feedback on call for tenders and more.

2. Representative of the world FLAM charities at the AEFÉ board meeting

Since February 2022 and until 2024, the Parapluie FLAM has been designated as the official representative and recognised expert for the world FLAM charities network at the AEFÉ board meetings twice a year.

While Parapluie FLAM does not have voting rights during these meetings, its representative holds an authoritative position to provide expertise and address any FLAM-related inquiries raised by the board.

For this role, Parapluie FLAM liaise with FLAM Monde, a global FLAM federation, other regional FLAM federations, and other non-federated FLAM charities all over the world.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

FINANCIAL REVIEW

The accounts for the period show net expenditure of £23,872 for the 14 months to 31 December 2022 (12 months ended 31 October 2021: £11,108). The total income amounted to £36,430 (2021: £17,174), whilst expenditure for the period amounted to £60,302 (2021: £28,282).

Certain grants have been given for specific purposes and these are shown as restricted funds.

Based on the expected income and expenditure levels, Trustees consider that the Charity has adequate resources to maintain its ongoing work.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Report of the Trustees (continued)

Reserves policy

Purpose

The Operating Reserve Policy ensures stability for Parapluie FLAM's objectives, programs, and ongoing activities. It provides internal funds for sudden expense increases, one-time unbudgeted expenses, funding shortfalls, and uninsured losses. The Reserve can also be utilised for nonrecurring expenses that enhance long-term capacities, such as training and development, transportation and accommodation for participants, and material development. However, it is not meant to cover permanent loss of funds or ongoing budget gaps. Parapluie FLAM intends for the reserves to be used and replenished within a reasonable timeframe. This Policy aligns with the organisation's governance, financial policies, and strategic plans.

Definitions and Objectives

The Operating Reserve Fund is a designated fund established by the Trustees to support ongoing activities for a specified period. The minimum reserve amount is set to cover three months of average operating costs, excluding non-cash expenses and certain items like insurance and IT subscriptions. The target minimum is calculated annually based on the approved budget and included in financial reports. The reserve fund serves a dynamic role, reviewed and adjusted in response to internal and external changes.

Funding of Reserves

The Operating Reserve Fund is funded through surplus unrestricted operating funds. The Trustees may also direct specific revenue sources to contribute to the reserves, including one-time donations, sponsorships, grants, or special appeals.

Use of Reserves

Utilising the Operating Reserves involves three steps:

1. Identification of appropriate reserve fund usage: The Chair and Treasurer assess the need for reserve funds, ensuring alignment with the Policy's purpose. They analyse the shortfall reason, explore other funding sources, and evaluate the required replenishment timeline.
2. Authority to use operating reserves: The Trustees submit a request to the Treasurer and Committee detailing the fund usage, replenishment plans, and analysis. Parapluie FLAM aims to replenish the funds within twelve months, but requests exceeding this timeframe receive scrutiny. The Finance Committee approves or modifies the request and authorises fund transfers.
3. Reporting and monitoring: The Trustees are responsible for maintaining and using the Operating Reserve Fund as outlined in this Policy. After approval, they keep records of fund usage and develop replenishment plans. Regular reports are provided to the Finance Committee and Committee to track progress toward restoring the fund to the target minimum amount.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Report of the Trustees (continued)

Relationship to Other Policies

Parapluie FLAM maintains board-approved policies, including the Financial Policy and Budget Policy, which may impact the creation, sufficiency, and management of the Operating Reserve Fund. This Policy is reviewed by the Trustees at least every other year or more frequently based on internal or external events. Any changes to the Policy are discussed with the Committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Parapluie Flam is a Charitable Incorporated Organisation and a registered Charity governed by its Constitution.

The Charity was registered on 19 December 2013 when it became a legal organisation.

The year end of the Charity has been extended to 31 December.

Appointment of Trustees, induction & training

The Trustees who served during the year are detailed below.

New Trustees may be appointed by invitation to join the Board given that they have the necessary skills and experience to contribute to the Charity's activities and to be able to discharge their obligations as Trustees.

New Trustees will be provided with copies of the Charity's Constitution and all relevant policies and procedures and will be given the necessary training to enable them to carry out their duties as Trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

Trustees are as follows:

Sophie Gavrois (Chair) – appointed 8 February 2022

Myriam Gelling (Treasurer) – appointed 8 February 2022

Caroline Dernoncourt - appointed 8 February 2022

Regine Moraitis - appointed 8 February 2022

Christian Ravel (former Chair) - appointed 21 November 2013 - resigned 8 February 2022

Shabir Djakiodine (former Treasurer) - appointed 21 November 2013 - resigned 8 February 2022

Roch Miambazila (former Secretary) - appointed 21 November 2013 - resigned 8 February 2022

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Report of the Trustees (continued)

Charity Number: 1155089

Registered Office:

57 Holyhead Road

Coventry

CV5 8HX

Independent Examiner:

Karen Hanlan, ACA, ACIE

Karen Hanlan Independent Examiner Limited

1 Saracen Close

Ettington

Warwickshire

CV37 7SZ

Bankers:

HSBC Bank plc

67 George Street

Richmond

Surrey

TW9 1HG

Approved by the Board and signed on its behalf by:

Sophie Gavrois

Date: 27th June 2023

Chair of Trustees

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit incurred by the Charity for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to exist.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the Charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable;
- the Charity complies with relevant laws and regulations.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Independent Examiner's Report to the Trustees of Parapluie Flam

I report to the trustees on my examination of the accounts of Parapluie Flam ('the Charity') for the 14 months ended 31 December 2022 which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 can confirm that no material 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 Charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Karen Hanlan, Institute of Chartered Accountants, England & Wales
Karen Hanlan Independent Examiner Limited
1 Saracen Close, Ettington, CV37 7SZ

Date: 27th June 2023

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Statement of financial activities

		14 months ended 31 December 2022			12 months ended 31 October 2021
Income:	Note	Un- restricted funds £	Restricted funds £	Total funds £	Total funds (Restated) £
Charitable activities	1	17,145	19,285	36,430	17,174
Total income		17,145	19,285	36,430	17,174
Expenditure					
Charitable activities	2	31,862	28,440	60,302	28,282
Total expenditure		31,862	28,440	60,302	28,282
Net expenditure and net movement in funds for year		(14,717)	(9,155)	(23,872)	(11,108)
Reconciliation of funds:					
Transfer of funds		-	-	-	-
Total funds brought forward		31,172	9,155	40,327	51,435
Total funds carried forward		16,455	-	16,455	40,327

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Balance sheet

	Notes	31 December 2022 £	31 October 2021 £
Fixed Assets			
Tangible assets	5	<u>391</u>	<u>782</u>
Current Assets			
Debtors	6	564	117
Cash at bank and in hand		<u>18,261</u>	<u>39,731</u>
		<u>18,825</u>	<u>39,848</u>
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(2,761)</u>	<u>(303)</u>
Net current assets		<u>16,064</u>	<u>39,545</u>
Net assets		<u>16,455</u>	<u>40,327</u>
Funds of the Charity:			
Restricted Funds	9	-	9,155
Unrestricted Funds		<u>16,455</u>	<u>31,172</u>
Total Charity funds		<u>16,455</u>	<u>40,327</u>

The accompanying accounting policies and notes form part of these financial statements.

Approved by the Trustees and signed on their behalf by:

Sophie Gavrois, Chair of Trustees

Date: 27th June 2023

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Principal accounting policies

Basis of preparation

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Although not required due to the size of the charity, the Trustees have decided to prepare the accounts on an accruals basis as they believe this presents the full picture of the financial situation of the charity. 2021 comparatives have been restated and included on this basis.

Parapluie Flam meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern statement

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Charity's key funders and stakeholders and in response to the progress made by the Charity in pursuing a viable budget including the obtaining of further grants and donations. The Charity's business plan shows that the Charity will be able to operate in the foreseeable future. Based on this understanding the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the Trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charity.

Income

All income is recognised in the Statement of Financial Activities when the Charity is legally entitled, ultimate receipt is probable and the amount can be quantified with reasonable accuracy.

Income relating to future periods, as a result of donor imposed conditions specifying the time period, has been treated as deferred income.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Principal accounting policies (continued)

Income dependent on certain conditions, amounting to more than mere administrative requirements, is recognised when the conditions have been fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprises the costs of fundraising activity and includes an allocation of staff costs relating to time spent on fundraising activity.
- Expenditure on charitable expenditure includes the costs of project delivery to further the purposes of the Charity and their associated support and governance costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets at the following rates:

Computer equipment - 3 years

Fixed assets are capitalised when their value exceeds £500.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

As a registered Charity no provision is considered necessary for taxation.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Notes to the financial statements

1. Income from Charitable Activities

	14 months ended 31 December 2022 £	12 months ended 31 October 2021 £
Un-restricted:		
Membership subscriptions	1,934	1,915
Bayard Fleurus Subscriptions	10,548	-
Training & events	4,663	2,519
	<u>17,145</u>	<u>4,434</u>
Restricted grants:		
AEFE	16,622	10,255
STAFE	2,663	2,485
	<u>19,285</u>	<u>12,740</u>
	<u>36,430</u>	<u>17,174</u>

2. Analysis of expenditure

14 months ended 31 December 2022

	Un-restricted £	Restricted £	Total £
Pedagogical Resources	1,210	5,832	7,042
Bayard Milan Subscriptions	10,444	-	10,444
Trainers fees	1,650	5,329	6,979
Cultural Event costs	1,835	6,299	8,134
PF Event costs	597	680	1,277
PF Project costs	111	15	126
Participants travel & accommodation	2,425	2,569	4,994
Rent	136	-	136
Committee travel & accommodation	1,075	425	1,500
Postage, subscriptions & telephone	422	-	422
Website costs	2,250	-	2,250
Insurance	213	-	213
Consultancy fees	6,307	7,286	13,593
Training costs	2,700	-	2,700
Depreciation	391	-	391
Miscellaneous costs	96	5	101
Total	<u>31,862</u>	<u>28,440</u>	<u>60,302</u>

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Notes to the financial statements (continued)

	12 months ended 31 October 2021		
	Un- restricted	Restricted	Total
	£	£	£
Pedagogical Resources	3,703	269	3,972
Rent	225	-	225
Participants travel & accommodation	610	90	700
Catering & transport for training days	973	576	1,549
Committee travel & accommodation	47	-	47
Postage, books, subscriptions & telephone	392	-	392
Website costs	1,761	100	1,861
Training	6,539	1,550	8,089
Insurance	602	-	602
Consultancy fees	9,522	-	9,522
Professional Fees	1,000	-	1,000
Equipment	100	-	100
Computer depreciation	223	-	223
		-	
Total	25,697	2,585	28,282

3. Staff costs, trustee remuneration and expenses

The Charity has no employees.

The key management personnel of the Charity are its trustees. Trustees receive no remuneration or other benefits from the charity in relation to their services as Trustees. However, fees for services provided were paid as follows:

Sophie Gavrois - Training Fees: £1,200

Fees are paid at the same rates as that paid to other freelance service providers and are agreed upon by other Trustees in the absence of the Trustee concerned.

Travel expenses totalling £142.88 were reimbursed to two Trustees during the year (2021: £nil).

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Notes to the financial statements (continued)

5. Tangible fixed assets

	Computer Equipment £
Cost	
At beginning of the period	1,005
Additions	-
	-
At end of the period	1,005
Depreciation	
At beginning of period	223
Charge for the period	391
	391
At end of period	614
Net Book Value	
At 31 December 2022	391
At 31 October 2021	782

6. Debtors

	31 December 2022 £	31 October 2021 £
Income receivable	564	117
	564	117

7. Creditors: amounts falling due within one year

	31 December 2022 £	31 October 2021 £
Trade creditors	1,746	303
Deferred income – 2023 membership paid in 2022	1,015	-
	2,761	303

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Notes to the financial statements (continued)

9. Restricted funds

	Balance at beginning of period	Income	Expenditure	Transfers	Balance at end of period
2022	£	£	£	£	£
Restricted funds					
AEFE 2021	9,155	-	(9,155)	-	-
AEFE 2022	-	16,622	(16,622)	-	-
STAFE 2022	-	2,663	(2,663)	-	-
	9,155	19,285	(28,440)	-	-
Unrestricted funds					
General funds	31,172	19,035	(31,862)	-	18,345
Total funds	40,327	38,320	(60,302)	-	18,345
2021					
Restricted funds	£	£	£	£	£
AEFE 2021	-	10,255	(100)	(1,000)	9,155
STAFE 2021	-	2,485	(2,485)	-	-
	-	12,740	(2,585)	(1,000)	9,155
Unrestricted funds					
General funds	51,435	4,434	(25,697)	1,000	31,172
Total funds	51,435	17,174	(28,287)	-	40,327

Transfers in 2021 relate to the purchase of computer equipment funded by AEFE.

AEFE - Agency for French Education Abroad

The Agency for French Education Abroad (AEFE) coordinates and manages the French education network abroad, focusing on continuity in education for French children outside of France and promoting French language and culture. AEFE provides financial aid to FLAM charities that maintain French language skills. The AEFE offers grants for FLAM regional meetings to facilitate the exchange of best practices, training, and collaborative projects. The grant covers expenses such as transportation, accommodation, and communication. Eligible associations must be non-profit, have a focus on the French language, and organize activities for children and teenagers on a regular basis.

In 2022, Parapluie FLAM applied for the restricted grant provided by AEFE to support its comprehensive program of activities for FLAM supplementary schools. This includes funding for:

1. Two annual Exchange and Networking Days.
2. Training Days designed for teachers and committee members/managing teams of supplementary schools.
3. Regional targeted meetings.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Notes to the financial statements (continued)

4. Remuneration for the service provider responsible for managing the administrative aspects of the Exchange, Networking Days, and Training Days.
5. Financial support for cultural shows that many of its members can enjoy.
6. Funding of travel expenses for participants for the training or the Exchange and Networking Days.

STAFE – Support scheme for French Charities Abroad (STAFE)

STAFE provides grants for projects benefiting French citizens abroad in the areas of education, charity, culture, and socio-economic integration. The projects should directly benefit French citizens and complement existing aid programs. Charities applying for grants must have been in existence for at least one year and have an annual budget under €1 million. Applications are reviewed locally and then submitted to a national committee for approval. The grant amount should not exceed 50% of the project's funding, except for small charities with budgets under €10,000, which can receive up to 80% for grants under €2,000. The maximum amount that can be requested is €20,000.

In 2022, the Parapluie FLAM applied to the restricted STAFE grant to support:

1. Its 10th years Anniversary celebrations;
2. Its poetry competition open to member FLAM supplementary schools;
3. The publication of the winning poems with a directory of member FLAM supplementary schools;
4. A knowledge base for its members.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

Notes to the financial statements (continued)

10. Analysis of net assets between funds

Fund balances at 31 December are represented by:

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2022			
Fixed Assets	391	-	391
Current assets	18,825	-	18,825
Liabilities	(2,761)	-	(2,761)
Total	16,455	-	16,455
2021			
Fixed Assets	782	-	782
Current assets	30,693	9,155	39,848
Liabilities	(303)	-	(303)
Total	31,172	9,155	40,327

11. Controlling Interest

The Charity is controlled by the Trustees.

Parapluie Flam
Financial Statements
for the period ended 31 December 2022

12. Restated comparative Statement of Financial Activities for 2021

	12 months ended 31 October 2021		
	Un- restricted funds	Restricted funds	Total funds
Income:	£	£	£
Charitable activities	4,434	12,740	17,174
Total income	4,434	12,740	17,174
Expenditure			
Charitable activities	25,697	2,585	28,282
Total expenditure	25,697	2,585	28,282
Net income and net movement in funds for year	(21,263)	10,155	(11,108)
Transfer of funds	1,000	(1,000)	-
Reconciliation of funds:			
Total funds brought forward	51,435	-	51,435
Total funds carried forward	31,172	9,155	40,327

PARAPLUIE FLAM

England & Wales - Charity number 1155089

Accounts



Parapluie Flam 1155089

Receipts and payments accounts

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
For the period from 01/11/2020 To 31/10/2021

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Easy Fund Raising	-	-	-	-	-
Events & Training days income	2,437	-	-	2,437	1,428
Grants	12,739.80	-	-	12,740	5,440
Subscriptions Received - Cotisations	1,880	-	-	1,880	1,560
School travelling and accommodations	-	-	-	-	-
Funds	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	17,056.80	-	-	17,057	8,428
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	17,056.80	-	-	17,057	8,428
A3 Payments					
Contenu pedagogique	3,972.02	-	-	3,972	-
Rent	179.84	-	-	180	159
School travelling and accommodations	489.08	-	-	489	1,259
Catering and Transport for training days	1,549.41	-	-	1,549	985
Postage	149.81	-	-	150	625
Books	150.00	-	-	150	-
Subscription	40.00	-	-	40	-
Telephone and Fax	51.57	-	-	52	-
Website	1,861.29	-	-	1,861	94
Training	8,088.86	-	-	8,089	3,562
Insurance	602.40	-	-	602	-
Consultancy Fees	9,522.00	-	-	9,522	7,110
Professional Fees	1,000.00	-	-	1,000	-
Membership Fees	-	-	-	-	35
Small equipment	104.88	-	-	105	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	27,761.16	-	-	27,761	13,830
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	27,761.16	-	-	27,761	13,830
Net of receipts/(payments)	(10,704.36)	-	-	(10,704)	(5,402)

A5 Transfers between funds					
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	(10,704.36)	-	-	(10,704)	(5,402)

Section B Statement of assets and liabilities at the end of the period

Categories	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds			
Total cash funds			
(agree balances with receipts and payments account(s))			
	Agreement Error	OK	OK
	Unrestricted funds	Restricted funds	Endowment funds
	to nearest £	to nearest £	to nearest £
B2 Other monetary assets			
B3 Investment assets	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Fund to which asset belongs	Cost (optional)	Current value (optional)
B5 Liabilities	Fund to which liability relates	Amount due (optional)	When due (optional)
Signed by one or two trustees on behalf of all the trustees			
Signature		Print Name	Date of approval
		Christian Ravel	14/11/2021

PARAPLUIE FLAM

England & Wales - Charity number 1155089

Accounts



Parapluie Flam	1155089
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Receipts and payments accounts

For the period from	01/11/2019	To	31/10/2020
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Easy Fund Raising	-		-	-	-
Events & Training days income	1,428	-	-	1,428	-
Grants	5,439.95	-	-	5,440	-
Subscriptions Received - Cotisations	1,560	-	-	1,560	-
School travelling and accommodations	-	-	-	-	-
Funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	8,427.95	-	-	8,428	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	8,427.95	-	-	8,428	-
A3 Payments					
Rent	159.48	-	-	159	-
School travelling and accommodations	1,259.10	-	-	1,259	-
Catering and Transport for training days	985.10	-	-	985	-
Books	625.00	-	-	625	-
Website	94.12	-	-	94	-
Training	3,562.12	-	-	3,562	-
Insurance	-	-	-	-	-
Consultancy Fees	7,110.00	-	-	7,110	-
Membership Fees	35.00	-	-	35	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Sub total	13,829.92	-	-	13,830	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	13,829.92	-	-	13,830	-
Net of receipts/(payments)	(5,401.97)	-	-	(5,402)	-

A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	(5,401.97)	-	-	(5,402)	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds	-	-	-

(agree balances with receipts and payments account(s))

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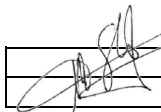
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature 

Print Name
Shabir Djakiodine

Date of approval
05/11/2020