



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

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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.

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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.

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.

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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

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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

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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.

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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

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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.

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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

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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.

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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.

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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
	17,145	4,434
Restricted grants:		
AEFE	16,622	10,255
STAFE	2,663	2,485
	19,285	12,740
	36,430	17,174

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	31,862	28,440	60,302

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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).

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Notes to the financial statements (continued)

5. Tangible fixed assets

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

6. Debtors

	31 December 2022 £	31 October 2021 £
Income receivable	564	117
	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
	2,761	303
	<hr/>	<hr/>

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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.

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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.

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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.

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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