



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

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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 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

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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.

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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 AEFE 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.

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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

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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 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

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Statement of financial activities

					14 months ended 31 December 2022
12 months ended 31 December 2023					
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.

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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		<u>18,469</u>	<u>16,455</u>
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

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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.

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

	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

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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).

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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	614
Charge for the period	391
	<hr/>
At end of period	1,005
	<hr/>
Net Book Value	
At 31 December 2023	-
	<hr/>
At 31 December 2022	391
	<hr/>

6. Debtors

	31 December 2023 £	31 December 2022 £
Income receivable	9	564
Prepayment	2,600	-
	<hr/>	<hr/>
	2,609	564
	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
	3,972	2,761
	<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
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.

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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.

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.

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

11. Controlling Interest

The Charity is controlled by the Trustees.

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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