

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)
Charity number (England and Wales)	1155089	
Principal address	571 Holyhead Road	
	Coventry	
	West Midlands	
	CV5 8HX	
Independent examiner	Tom Wilcox	
	Counterculture Partnership LLP	
	23 St Leonards Road	
	Bexhill-on-Sea	
	East Sussex	
	TN40 1HH	

PARAPLUIE FLAM

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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 / AEFE.
- 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 AEFE 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 Demoncourt

Regine Moraitis

Sophie Gavrois

Myriam Gelling

Roch Miambanzila

Thomas Desodt

(Appointed 27 November 2024)

(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 Parapluie 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			102,443		46,881
			<u><u>102,443</u></u>		<u><u>46,881</u></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>
			<u><u>102,443</u></u>		<u><u>46,881</u></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
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

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	16,455	5,629	(3,615)	18,469

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
	8,862	93,581	102,443

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>

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).