



1163206

**Alliance Française d'Oxford**

**Annual Report and Unaudited Financial Statements**

**For the Year to 31 December 2025**

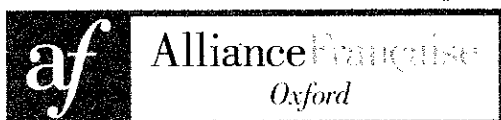
***We are the Alliance Française d'Oxford***

***the charity whose mission is to promote French language and culture in Oxford***

30 Polstead Rd, 1<sup>st</sup> Floor, Oxford, OX2 6TN

[www.af-oxford.org](http://www.af-oxford.org)

Charity Registration No. 1163206



## **Legal and Administrative Information**

---

### **Trustees**

Gregory Barnard  
Louise Brimacombe  
Alicia Drake-Reece  
Marie Giraud  
Caitlin Kennedy  
Nicholas Paladina  
Andrew Rattue  
Jane Varley

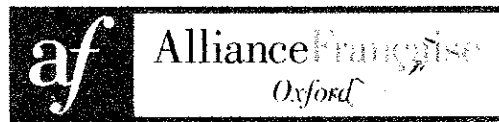
**Charity number:** 1163206

### **Principal Address:**

30 Polstead Road  
1<sup>st</sup> Floor  
Oxford  
OX2 6TN

## CONTENTS

	Page
Legal and Administrative Information	2
Trustees' report	4-6
Statement of Trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11-16



## Trustees Report

ALLIANCE FRANÇAISE D'OXFORD

### Trustees' Annual Report 2025

Celebrating 10 Years of French Language & Culture in Oxford

## Introduction & overview

The Alliance welcomed 438 individual students, taught 12,070 hours of French, and delivered 40 events attended by 780 people, both onsite and online.

2025 marked a milestone year for the Alliance Française d'Oxford (AFO), celebrating ten years of activity as a registered charity promoting French language and culture in Oxford. The year combined reflection on past achievements with forward-looking strategic planning to ensure sustainability and growth in a changing educational and regulatory environment.

Florence Rossignol continued in her role as Director, attended all Trustee meetings, and provided detailed operational reports. The Board wishes to record its appreciation for her leadership, energy, and professionalism throughout a particularly demanding year.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Nature of the governing document

The charity is governed by a **written constitution**, adopted as an *Association model constitution* and last amended on **16 March 2021**. It establishes the organisation as a **Charitable Incorporated Organisation (CIO)** and sets out its objects, powers, membership rules, and trustee governance framework. As stated in the document, "*The name of the Charitable Incorporated Organisation ('the CIO') is Alliance Française d'Oxford*" and the constitution provides the legal basis for all operations and decision-making.

### How the charity is constituted

Alliance Française d'Oxford is constituted as a **Charitable Incorporated Organisation (CIO)** with a voting membership and a board of charity trustees responsible for its management. The constitution specifies that "*There must be an annual general meeting (AGM)... [which] must receive the annual statement of accounts and the trustees' annual report*", confirming that members exercise key governance functions while trustees oversee strategic and operational matters.

### Method used to appoint new trustees

Trustees are appointed through a combination of **election by members at the AGM** and **co-option by existing trustees**, in line with the constitution. Each year, "*one-third of the elected charity trustees shall retire from office*" and may stand for reappointment, with vacancies filled by member vote or by trustee appointment between AGMs, provided the board remains within the permitted size of six to nine trustees. The constitution also states that any trustee appointed by the board



*“shall retire at the conclusion of the next annual general meeting”, ensuring accountability to the membership.*

## **Public Benefit Statement**

The charity’s activities in 2025 clearly demonstrated public benefit through the advancement of education and the promotion of French language and culture in Oxford. The Alliance taught 12,070 hours of French to 438 students, delivered 40 cultural and educational events, and undertook outreach work including a French language workshop at Cherwell School, described as “warmly welcomed by Trustees as an example of impactful community engagement.” These activities directly further the charity’s objects by widening access to high-quality language education and cultural enrichment.

A central element of the charity’s public benefit delivery was the A-Level Scholarship Programme, which continued to thrive and support young learners facing financial or educational barriers. The report notes that “Seventeen applications were received... Two awards were made... The scholarship initiative was described as a significant success.” The programme provides free, high-quality tuition to motivated sixth-formers, enabling them to pursue advanced French studies and strengthening the pipeline of language learners in local schools.

The Alliance also ensured broad public access to French culture through a programme of 10 free events attracting 583 attendees, alongside additional low-cost and community-based activities. These included author talks, online conferences attracting hundreds of participants, public engagement at the Polstead Road Street Party, and partnerships with cultural institutions such as the Maison Française d’Oxford and UPP Cinema. These free and accessible activities ensured that the benefits of the charity’s work extended well beyond its enrolled students and into the wider community.

## **Objectives and Activities**

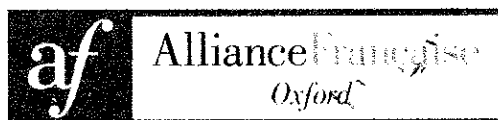
The Alliance Française d’Oxford’s mission is to promote French language and French-speaking cultures in Oxford. Since 2015, we have been offering the finest French language tuition and organising cultural events in Oxford. We are an apolitical, non-religious, not-for-profit organisation, open to everyone.

## **Achievements and performance**

The Alliance welcomed 438 individual students, taught 12,070 hours of French, and delivered 40 events attended by 780 people, both onsite and online.

Registrations in 2025 were described as healthy, though slightly below September levels, with some classes still having vacancies at the start of term. By the autumn term, the number of annual registrations for children had increased year on year, representing a particularly positive trend.

Student feedback collected during 2025 was predominantly positive:



- High standards of teaching were consistently praised, with students highlighting professionalism and approachability.
- One comment referred to a “consistently good standard of teaching”.

Areas for improvement identified by students included a desire for more cultural events, more intensive courses, and improved heating at the premises. Some concerns were also raised regarding the cost of course books; the Board discussed the possibility of incorporating this cost into course fees.

The AFO’s outreach activities continued to grow. A French language workshop delivered at Cherwell School — where 21 students are currently studying A-level French — was warmly welcomed by Trustees as an example of impactful community engagement.

#### TEF Certification

The AFO expanded its offering of the Test d’évaluation du Français (TEF) as a complement to the DELF. The TEF provides quicker results and a more profitable certification model. The AFO is now listed as a provider on both the French government website and the Chamber of Commerce directory.

#### Events

During the Polstead Road Street Party, the AFO hosted a public stand featuring a themed activity promoting French language and culture. An interactive “Truth or Dare” game was created, adapted to beginner, intermediate, and advanced levels, including tongue twisters and grammar challenges. Approximately 100 people visited the stand.

Cultural outings included visits to the Monet exhibition at the Courtauld Institute and the *Marie-Antoinette* exhibition at the Victoria and Albert Museum, both led by art history specialists.

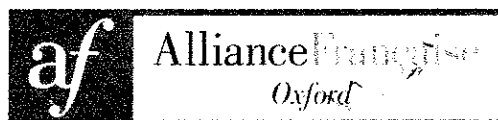
The perfume workshop proved especially popular, enabling participants to design their own fragrances and present their creations in French. Free, in-person author talks were organised in partnership with the Maison Française d’Oxford, featuring Beata Umubyeyi Mairesse and Clara Dupont-Monod.

The AFO also supported the 300th anniversary of the Concert Spirituel, marked by a performance at the Sheldonian Theatre on 13 June 2025.

The cheese-tasting “Tour de France” event offered participants an opportunity to sample regional cheeses while learning about French traditions.

The most popular events by far were online conferences, attracting hundreds of participants. Delivered in French and organised in collaboration with the Alliance Française UK network, topics included Cathar castles, historical French literature, and comparative architectural studies of Paris and London.

#### 10th Anniversary of the Alliance Française d’Oxford



On Thursday 11 September 2025, the Alliance Française d'Oxford celebrated its **10th anniversary**, marking a decade of educational, cultural, and community engagement in Oxford. The anniversary event brought together students, teachers, trustees, partners, and representatives of the local civic community.

This celebration served both as recognition of collective achievements and as an opportunity to reaffirm the organisation's mission and values for the years ahead. Her Excellency the Ambassador, Hélène Duchêne, of the French Embassy in the United Kingdom honoured the evening with her presence, praising the "exemplary" work of the team, led by the Chair, Caitlin Kennedy, and the Director, Florence Rossignol.

The attendance of the Lord Mayor, Louise Upton, and City Councillor Susanna Pressel testified to the Alliance's deep roots within Oxford's local community.

## Financial Review

### Financial review

The charity made a deficit of **£17,404** in the year (2024: Surplus, **£7,594**). At the year end total funds, were £23,656 (2024: £41,070) of which £18,074 (2024: £36,803) were unrestricted.

### RESERVES POLICY (SORP 1.47–1.48)

The charity does not yet have a formal reserves policy in place; however, the Trustees monitor the level of reserves on an ongoing basis and maintain an informal target of holding at least **three months of operating expenditure** in the reserves account. This approach ensures that the Alliance has sufficient funds to manage cash-flow needs and respond to unforeseen events while the Board works towards establishing a formal reserves policy.

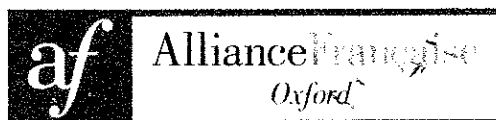
## Human Resources

Staff consists of one director and one course directors, as well as 3 teachers working around 20 hours a week.

Current visa regulations continue to present challenges with meeting the charity's objective of providing French language tuition by native speakers. Nonetheless, we continue to work with an exceptionally talented, engaged and loyal team that is focussed on providing the highest level of tuition and service to all our beneficiaries.

The AFO operated without a volunteer until October 2025, presenting an operational challenge, particularly in the lead-up to the 10th anniversary celebrations.

### New Postgraduate Contract



In May 2025, the Board approved the offer of a 15-hour part-time contract to a recent PGCE graduate — a French national eligible to work in the UK for two years post-graduation. This appointment also provided an opportunity to pilot elements of the Formation de Formateurs (FOFO) teacher-training programme.

This appointment brought the number of permanent employees at the Alliance Française d'Oxford to five, an increase from four in the previous year.

## Advocacy, community engagement and partnerships

The Board discussed forming or joining a lobby group to advocate for changes to visa policy that would better reflect the realities of language teaching. The AFO is not alone: most Alliances Françaises in the UK have encountered similar difficulties, and several have abandoned Skilled Worker visa sponsorship altogether.

The Board agreed to draft a position statement on the issue and to explore contacts within the British Council and other relevant bodies. Raising awareness through the All-Party Parliamentary Group (APPG) on Modern Languages was identified as a priority for 2026.

The AFO maintained and developed a range of partnerships throughout 2025:

- **Alliance Française UK Network:** Active participation in national meetings, including attendance at the November 2024 meeting at the Institut Français in London, and contribution to the “Learn it; Speak it; Love it” marketing campaign.
- **UPP Cinema, Oxford:** A partnership offering discounted French film screenings.
- **Cherwell School:** Delivery of a French language workshop for A-level students.
- **University of Oxford:** Identification of opportunities for collaboration on peer-to-peer mentoring initiatives in modern languages.

## Scholarships

The Trustees' A-level Scholarship Programme continued to thrive in 2025, supported by the AFO Scholarships Committee chaired by Andrew Rattue.

Key developments in the 2024–25 scholarship cycle included:

- Seventeen applications were received, representing a strong level of interest.
- Two awards were made in December 2024, to students Susannah and Bhu-Devi.
- A further anonymous donation of £1,300 was received and added to the scholarship fund. A letter of thanks was sent by the Chair on behalf of the Board.
- Additional Trustee contributions were also welcomed.

The scholarship initiative was described as a significant success. Andrew Rattue and the AFO team were congratulated for their efforts in establishing the programme as a model within the wider network.



## Strategic Development and Innovation

One of the most significant strategic discussions of 2025 concerned the Formation de Formateurs (FOFO) initiative, developed in response to post-Brexit recruitment challenges. The AFO has been at the forefront of this initiative.

Developed over one year by Course Directors across the Alliance Française UK network, this twelve-step modular training programme equips partially qualified teachers or non-teachers already settled in the UK — native French speakers not necessarily holding FLE certification — to teach across all age groups and levels within an Alliance Française context.

This programme is delivered in-house by the Course Coordinator or Director in each Alliance. The FOFO programme provides a sustainable solution for teacher recruitment, reducing reliance on visa-dependent hiring while offering clear progression pathways within the AFO.

## Volunteer involvement

### Volunteer Involvement (SORP 1.38)

The Alliance benefited from the contribution of **two French-speaking volunteers** during 2025, each working part-time (fewer than 35 hours per week over a five-month period) to support the charity's communications, cultural programming, and community outreach. Their responsibilities included assisting with the development and implementation of the Alliance's internal and external communication strategy; and adding content to the social media accounts by producing engaging, educational content. They also supported the cultural programme by helping to plan events, co-facilitating activities within the community, creating communication materials. Their work significantly strengthened the Alliance's visibility, cultural offer, and engagement with the wider Oxford community.

## Plans for the Future (SORP 1.49)

Looking ahead, the charity has identified two strategic priorities for 2026 and beyond: strengthening teaching capacity and deepening institutional partnerships. Building on the "Projet d'Établissement" developed during the 2025 strategy sessions, the Alliance will continue to expand its teaching provision through the FOFO training programme, new partnerships, and diversified delivery formats, including online, hybrid, and intensive courses. The Trustees also plan to further develop the A-Level Scholarship Programme and explore participation in the University of Oxford's mentoring scheme, supporting the next generation of language learners. Advocacy will remain a focus, with efforts to raise awareness of the recruitment barriers created by current immigration policies. Additional priorities include embedding the FOFO programme, diversifying revenue streams, and expanding the educational offer, notably through the introduction of Italian language courses.

The Trustee's Report was approved by the Board of Trustees on 30<sup>th</sup> April 2026.

Caitlin Kennedy 30/4/26

Caitlin Kennedy

Chair of Trustees

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 applicable law. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Independent Examiner's Report to the Trustees of Alliance Française d'Oxford For the Year Ended 31 December 2025

I report to the Charity Trustees on my examination of the financial statements of Alliance Française d'Oxford (the charity) for the Year to 31 December 2025, which are set out on pages 13-24.

### 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 ("the 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 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention which gives me cause to believe that in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 financial statements to be reached.

Alison Pierazzini

1st May 2026.

Alison Pierazzini ACA  
White Rose Accountancy  
10, Hatford  
Faringdon  
Oxfordshire  
SN7 8JF

## Statement of Financial Activities for the Year to 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds £	Last Year £
<b>Income</b>					
<b>Income and from:</b>					
Donations and legacies	2	700	3,300	4,000	4,267
Charitable Activities	2	226,841	-	226,841	223,118
investments	2	947	-	947	873
<b>Total Income</b>		<b>228,488</b>	<b>3,300</b>	<b>231,788</b>	<b>228,258</b>
<b>Expenditure</b>					
Raising Funds	3	2,111	-	2,111	2,486
Charitable activities	3	245,106	1,975	247,081	218,178
<b>Total Expenditure</b>		<b>247,217</b>	<b>1,975</b>	<b>249,192</b>	<b>220,664</b>
<b>Net (Expenditure)/Income</b>		<b>(18,729)</b>	<b>1,325</b>	<b>(17,404)</b>	<b>7,594</b>
<b>Net movement in funds</b>		<b>(18,729)</b>	<b>1,325</b>	<b>(17,404)</b>	<b>7,594</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	11-12	36,803	4,267	41,070	33,476
<b>Total funds carried forward</b>	11-13	<b>18,074</b>	<b>5,592</b>	<b>23,666</b>	<b>41,070</b>

	Notes	Unrestricted funds £	Restricted funds £	Total £	At 31st December 2024 £
<b>Fixed Assets</b>					
Tangible Assets	7	6,376	-	6,376	1,148
<b>Current assets</b>					
Cash at bank and in hand		69,549	5,592	75,141	82,665
Debtors	8	2,190	-	2,190	4,975
<b>Total current assets</b>		<b>71,739</b>	<b>5,592</b>	<b>77,331</b>	<b>87,640</b>
<b>Creditors: amounts falling due within one year</b>	9	60,041	-	60,041	47,718
<b>Net current assets</b>		<b>11,698</b>	<b>5,592</b>	<b>17,290</b>	<b>39,922</b>
<b>Total Net Assets</b>		<b>18,074</b>	<b>5,592</b>	<b>23,656</b>	<b>41,070</b>
<b>Funds of the Charity</b>					
Restricted income funds	12	-	5,592	5,592	4,267
Unrestricted funds	11	18,074	-	18,074	36,803
<b>Total funds</b>		<b>18,074</b>	<b>5,592</b>	<b>23,656</b>	<b>41,070</b>

The financial statements were approved and authorised for issue by the Board of Trustees on 30<sup>th</sup> April 2026.

Signed on behalf of the board of Trustees by

 30/4/26

Caitlin Kennedy  
Chair of Trustees

## Notes to the Financial Statements for the for the year to 31 December 2025

---

### 1. Accounting policies

#### 1.1 Charity information

Alliance Française d'Oxford is a registered charity in the United Kingdom. It is structured as a Charitable Incorporated Organisation. The principal address of the Charity is 30 Polstead Road, 1<sup>st</sup> Floor, Oxford, OX2 6TN

#### 1.2 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), and the Charities Act 2011.

##### Comparatives

In the prior year the Accounts were prepared using the receipts and payments format. The comparatives have therefore been restated to comply with the Charities SORP (FRS102). A summary of the adjustments made are set out in note 14.

The Charity meets the definition of a public benefit entity under FRS 102

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 charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

The principal accounting policies adopted are set out below.

#### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

#### 1.5 Incoming resources

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.

Donations and grants 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.

#### 1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

## Notes to the Financial Statements for the for the year to 31 December 2025

### 1. Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 1.7 Pension Costs

The Charity operates a defined contribution scheme for its employees. Contributions are expensed as they become payable.

##### Volunteers

The value of services provided by volunteers is not incorporated in these financial statements.

Further details of their contribution is set out in note 3 to these financial statements.

#### 1.8 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities 2011 and therefore meets the criteria to be defined as a charity for corporation tax purposes.

#### 1.10 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 provided on all tangible fixed assets at rates which are calculated to write off the cost, less estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset) over its expected useful life as follows:

Fixtures, fittings and equipment      5 years straight line

#### 1.8 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. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

#### 1.9 Current Asset investments

Current Asset Investment are short term fixed term bank deposits with a maturity of 1 year or less from the date of deposit.

#### 1.10 Cash and cash equivalent

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.12 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.11 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.

***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 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.

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.

**1.13 Critical accounting estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

## Notes to the Financial Statements for the Year to 31 December 2025

### 2. Income

#### Donations and Legacies

	This Year			Last Year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>Grants</b>	-	3,300	3,300	-	4,267	4,267
<b>Gift-Aid</b>	700	-	700	-	-	-
<b>Total</b>	<b>700</b>	<b>3,300</b>	<b>4,000</b>	<b>-</b>	<b>4,267</b>	<b>4,267</b>

#### Charitable Activities

##### Unrestricted Income

	This Year	Last Year
	£	£
French language teaching & Events	226,841	223,118
<b>Total</b>	<b>226,841</b>	<b>223,118</b>

Investment Income	This Year	Last Year
	£	£
Bank Interest	947	873
<b>Total</b>	<b>947</b>	<b>873</b>

All investment income in both years is unrestricted.

## Notes to the Financial Statements for the Year to 31 December 2025

### 3. Expenditure

#### Fundraising and Publicity

	Unrestricted	Restricted	Total This Year	Unrestricted	Restricted	Total Last Year
	£	£	£	£		£
Event Promotion	2,111	-	2,111	2,486	-	2,486
<b>Total</b>	<b>2,111</b>	<b>-</b>	<b>2,111</b>	<b>2,486</b>	<b>-</b>	<b>2,486</b>

#### Expenditure on charitable activities

Staff salaries and wages cost	170,792	-	170,792	159,957	-	159,957
Other staff costs	15,312	-	15,312	6,097	-	6,097
Event & Exam costs	14,487	1,975	16,462	10,558	-	10,558
<b>Total</b>	<b>200,591</b>	<b>1,975</b>	<b>202,566</b>	<b>176,612</b>	<b>-</b>	<b>176,612</b>
Share of Support Costs	40,224		40,224	37,677	-	37,677
Share of Governance Costs	4,291		4,291	3,889	-	3,889
<b>Total Expenditure on Charitable Activities</b>	<b>245,106</b>	<b>1,975</b>	<b>247,081</b>	<b>218,178</b>	<b>-</b>	<b>218,178</b>
<b>Total Expenditure</b>	<b>247,217</b>	<b>1,975</b>	<b>249,192</b>	<b>220,664</b>	<b>-</b>	<b>220,664</b>

#### Support & Governance Costs

	Support Costs	Governance	Total This Year	Support Costs	Governance	Total Last Year
	£	£	£	£		£
Property costs	30,959	-	30,959	28,907	-	28,907
Insurance	1,491	-	1,491	1,370	-	1,370
Other Office costs	7,774	-	7,774	7,400		7,400
Professional costs	-	4,188	4,188		3,711	3,711
Bank Charges	-	103	103	-	178	178
<b>Total</b>	<b>40,224</b>	<b>4,291</b>	<b>44,515</b>	<b>37,677</b>	<b>3,889</b>	<b>41,566</b>

## Notes to the Financial Statements for the Year to 31 December 2025

Included in Governance Costs are:

### Fees payable to the Independent Examiner

	This Year £	Last Year £
For examination of the accounts	1,000	600
<b>Total</b>	<b>1,00</b>	<b>600</b>

### 4. Staff costs

	This year £	Last year £
Wages and salaries	117,564	106,789
Social Security costs	4,662	8,512
Employer's contribution to defined contribution pension scheme	15,428	11,029
<b>Total</b>	<b>137,654</b>	<b>126,330</b>

### Staff Numbers

The average number of staff employed during the year was

	This Year Number	Last Year Number
Teaching and Management	5	4

No employee received total benefits (excluding employer pension contributions) of more than £60,000 during the year.

### 5. Trustees and Key Management Personnel

None of the trustees (or any persons connected with them) received any remuneration, benefits, or expenses from the charity during the year (2024: £Nil).

Total benefits paid to key management personnel amounted to £42,068 (2024 £35,243)

### 6. Volunteers

The number of volunteers during the year was:

This Year	Last Year
2	3

## Notes to the Financial Statements for the Year to 31 December 2025

### 7 Tangible Fixed Assets

#### Cost or valuation

	Fixtures, fittings and equipment
<b>Cost</b>	£
At the beginning of the year	23,856
Additions	8,074
Disposals	-
<b>At end of the year</b>	<b>31,930</b>
<b>Depreciation and impairments</b>	
At beginning of the year	22,708
Depreciation charge for the year	2,846
<b>At end of the year</b>	<b>25,554</b>
<b>Net book value</b>	
Net book value at the beginning of the year	<u>1,148</u>
Net book value at the end of the year	<u>6,376</u>

### 8. Debtors

	This Year	Last Year
	£	£
Prepayments and Accrued income	2,190	4,975
<b>Total</b>	<b>2,190</b>	<b>4,975</b>
<b>All debtors were unrestricted</b>		

### 9. Creditors: Amounts falling due within one year

	This Year	Last Year
	£	£
Other tax and Social Security Costs	3,010	2,080
Deferred income	54,158	44,030
Accruals	2,873	1,608
<b>Total</b>	<b>60,041</b>	<b>47,718</b>
<b>All creditors were unrestricted.</b>		

## Notes to the Financial Statements for the Year to 31 December 2025

### 10. Deferred Income

Deferred Income comprises receipts from sales in the year for classes and events taking place in the following financial year.

	This Year	Last Year
	£	£
Deferred Income at beginning of the year	44,030	32,964
Released to income in the year	(44,030)	(32,964)
Income deferred in the year	54,158	44,030
Deferred Income at 31 December	<b>54,158</b>	<b>44,030</b>

### 11. Unrestricted Funds

This Year	Balance at 1 January 2025	Income	Expenditure	Transfers	Balance at 31 December 2025
	£	£	£	£	£
General Fund	36,803	228,488	(247,217)	-	<b>18,074</b>
Total	<b>36,803</b>	<b>228,488</b>	<b>(247,217)</b>	<b>-</b>	<b>18,074</b>

Last Year	Balance at 1 January 2024	Income	Expenditure	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	33,476	223,991	(220,664)	-	<b>36,803</b>
Total	<b>33,476</b>	<b>223,991</b>	<b>(220,664)</b>	<b>-</b>	<b>36,803</b>

### 12. Restricted Funds

#### This Year

	Balance at 1 January 2025	Income	Expenditure	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Grants for A Level scholarship	3,782	3,100	(1,897)	-	<b>4,985</b>
Other restricted Funds	485	200	(78)	-	<b>607</b>
	<b>4,267</b>	<b>3,300</b>	<b>(1,975)</b>	<b>-</b>	<b>5,592</b>

#### Last Year

	Balance at 1 January 2024	Income	Expenditure	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Grants for A Level scholarship	-	3,782	-	-	<b>3,782</b>
Other restricted Funds	-	485	-	-	<b>485</b>
	<b>-</b>	<b>4,267</b>	<b>-</b>	<b>-</b>	<b>4,267</b>

### 13. Analysis of Net Assets between Funds

	At 31 December 2025			At 31 December 2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Fixed Assets	6,376	-	6,376	1,148	-	1,148
Current Assets	71,739	5,592	77,331	83,373	4,267	87,640
Current Liabilities	(60,041)	-	(60,041)	(47,718)	-	(47,718)
	<b>18,074</b>	<b>5,592</b>	<b>23,656</b>	<b>36,803</b>	<b>4,267</b>	<b>41,070</b>

## Notes to the Financial Statements for the Year to 31 December 2025

### 14. Restatement of Comparatives

In 2025 the Charity changed the basis of accounting from Receipts and Payments to Accruals Accounting in compliance with the Charities SORP (FRS102). The comparatives for 2024 have been restated to comply with the SORP. The adjustments made are summarised below.

	As previously reported	Adjustment	As Restated
	£	£	£
<b>Balance sheet at 1 January 2024</b>			
fixed Assets	3,271	-	3,271
cash	63,169	-	63,169
liabilities	-	(32,964)	(32,964)
<b>Net Assets</b>	<b>66,440</b>	<b>(32,964)</b>	<b>33,476</b>
 <b>Reserves at 1 January 2024</b>	 <b>66,440</b>	 <b>(32,964)</b>	 <b>33,476</b>
 <b>Income and Expenditure 2024</b>			
Income	239,324	(44,030)	195,294
prior year deferred income		32,964	32,964
Other professional services	(3,111)	(600)	(3,711)
Salaries	(123,242)	(3,088)	(126,330)
Rent	(24,375)	4,975	(19,400)
Depreciation	-	(2,822)	(2,822)
Other Unadjusted Costs	(68,401)		(68,401)
	20,195	(12,601)	7,594
 <b>Reserves at 31 December 2024</b>	 <b>86,635</b>	 <b>(45,565)</b>	 <b>41,070</b>
 <b>Net Assets</b>			
fixed Assets	3,970	(2,822)	1,148
Cash at Bank and in Hand	82,665		82,665
Debtors -Prepayments	-	4,975	4,975
Creditors:			
Other tax and social security	-	(2,080)	(2,080)
Accruals	-	(1,608)	(1,608)
Deferred income	-	(44,030)	(44,030)
<b>Net Assets at 31 December 2024</b>	<b>86,635</b>	<b>(45,565)</b>	<b>41,070</b>

## Notes to the Financial Statements for the Year to 31 December 2025

---

### 14. Related party transactions

There have been no related party transactions during the financial year.

### 15. Operating Lease Commitments

#### Lessee

At the balance sheet date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	This Year	Last Year
	£	£
Due within 1 year	10,200	9,950