

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Chairman	Stefan Marciniak
Trustees	Pierre-Xavier Pillet Stefan Marciniak Neil Carter Christine Hilcenko Franklin Nelson Sura Qadiri Oana Stroe
Charity Registration Number	1099000
Company Registration Number	04473419
Registered Office	The charity is incorporated in England and Wales. 1 Red Cross Lane Cambridge CB2 0QU
Independent Examiner	Victoria Cooper FMAAT (MIP) Red Shoes Accounting Services Unit 7 E-Space North 181 Wisbech Road Littleport Cambridgeshire CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

Directors' Report for the Year Ended May 2025

The Directors of the Alliance Française Cambridge (AFC) are pleased to present their report for the year ended May 2025, together with the financial statements of the charity, prepared in accordance with the requirements of the Companies Act.

Charitable Objectives: The charity's core mission remains the promotion of the French language and francophone cultures within Cambridge, Norwich, and the surrounding areas of East Anglia. Its principal activities include the provision of non-profit language courses-both formal and informal-as well as the organisation of cultural programming that supports the charity's educational and community aims.

Operational Highlights: Despite ongoing economic uncertainty in the UK, notably due to the cost-of-living crisis and related challenges, AFC has experienced another highly successful year. Under the dynamic leadership of Director Patricia Dalby, the AFC team delivered an effective blend of in-person and online teaching, significantly expanded free taster sessions, and hosted numerous cultural and educational events.

These initiatives not only support the charity's objectives but have broadened its reach across East Anglia. Regular member surveys, personalised outreach, and an energetic online presence have enabled AFC to deliver tailored language and cultural offerings to a diverse age range-from children aged 7 to adults in their seventies.

Community Engagement: Recruiting and retaining members in a financially strained environment remains challenging. Nevertheless, AFC has maintained strong enrolment figures and successfully sustained its Norwich branch since its opening in September 2022. This achievement reflects the remarkable energy, dedication, and creativity of AFC's leadership and teaching staff, which the Directors wish to formally recognise.

The charity's location at Bell School on the Red Cross Lane site near Addenbrooke's Hospital continues to foster rich pedagogical and cultural exchanges, contributing to a vibrant and supportive partnership. The current lease remains in effect until 2026.

AFC continues to be a focal point for the French-speaking and Francophile communities in Cambridge and East Anglia. One of its proudest achievements has been the establishment of free online French lessons for pupils at schools in less advantaged areas, particularly where French language instruction is limited. Launched in October 2023 after extensive consultation with educators, this programme enables schools to nominate pupils who would benefit most. These lessons are delivered by AFC's expert francophone teachers and have been met with enthusiastic engagement. AFC is committed to running the programme annually and undertaking targeted fundraising to ensure its expansion.

Financial Overview: Despite continued economic headwinds, the charity's cash reserves remain at a comfortable level as of year-end, ensuring long-term financial stability and continuity of services.

Cultural Activities: Demand for cultural programming has grown steadily. Online events such as film screenings, literary and artistic talks, and the ever-popular book club remain core attractions. Informal social gatherings-including coffee "Meet Ups"-have also seen excellent attendance and serve to reinforce community bonds.

Partnerships and Outreach: AFC maintains a flourishing relationship with the Cambridge Chamber of Commerce through regular participation and contribution to events. Strong ties with the Cambridge Council for Voluntary Service (CCVS), City Live, and the University of Cambridge continue to enrich AFC's programming-particularly through joint contributions to the University's Cambridge Festival, encompassing both the arts and sciences.

Two AFC Directors affiliated with the University have played a pivotal role in advancing the charity's Outreach Project, widening access to language and cultural education across East Anglia.

Alliance Francaise de Cambridge

Trustees' Report

Gratitude: The Directors extend their heartfelt thanks to AFC's dedicated administrative and teaching staff. Their talent, adaptability, and unwavering commitment-so evident during the challenges of the COVID-19 pandemic-remain vital assets during the current economic climate. Through their creativity and care, they continue to uphold the charity's reputation and deepen its impact.

Reserves Policy

The trustees have established a policy whereby the free reserves held by the charity, should be 3 months of the charity's expenditure, which equates to £51000 at 16th of May 2023 (Overheads cost £5000, Salaries cost £40000, HMRC cost £6000). At this level the trustees believe they would be able to continue the operation of the charity for the foreseeable future. The trustees will review the policy annually.

Investing Charity Funds Policy

Background : The policy relates to the Alliances activities throughout East Anglia and seeks to clarify what may be done with any operating surplus generated by the charity's year on year activities.

All other expenditure of charity funds is assumed to be within the remit of the Director and the Trustees (See also the Alliance Francaise Cambridge & Norwich Remuneration policy).

Property. This policy does not include or relate to property that the Alliance may own or part own (on which there is a charge). Under exceptional circumstances it may be appropriate for the Alliance to consider using its surplus and / or credit worthiness for the part of full investment in a suitable property from which to then run its business. The criteria for embarking on such a process should not be dissimilar to the points of consideration listed in item 2 below and should be accordingly and robustly discussed by the governing body outside of this policy.

The investment of funds. Specifically this should include monies classified as operating surplus at the financial year end but not the organisations assets or property interests. There is currently no role of financial investment within the Alliance's business model. If this is to change an Investment Committee including the Alliance Director, The Treasurer and at least 2No other Trustees as elected by the board should be established. The committee should consider return expectations, capital against income returns, future spending commitments and any donor related restrictions.

The minimum level of reserve much be maintained and available (without delay) at all times. Consideration should be given to:

1. Timelines. The length of the term will by implication influence risk. Short term investments (up to 12 months) may include investment of the previous years' surplus but should at all times protect access to the agreed minimum operating surplus [as stated in the Reserves policy]. Medium term (1-5 years) or long term (5+ years) investments should also not include the minimum operating surplus monies.

2. Appetite for risk. These include the following:

- A. Capital risk. Is there potential to lose money or reduce the value of the investment portfolio?
- B. Inflation risk. Could the return on the investment be insufficient to keep pace with inflation?
- C. Liquidity risk. How easily / quickly can the investment be sold?
- D. Currency risk. Could foreign investments be affected? The base currency is always to be GBP.
- E. Regulatory / governance risk. Will this significantly reduce with some overseas investments?

3. Liquidity requirements. Any investment of the Alliances minimum operating surplus (as qualified in the Reserves policy) should be without risk and accessible / retrievable at any time. Although the latter may involve acceptable financial penalties. Ergo any significant capital requirements and ongoing expenditure are to be considered prior to investing.

Alliance Francaise de Cambridge

Trustees' Report

4. Ethical policy. Charity trustees have a duty to seek 'the maximum financial return consistent with commercial prudence' but ethical investments should involve negative and positive screening of companies and sectors by way of demonstrating high standards of governance and which may consider:

- A. Investments that conflicts with the aims of the Alliance.
- B. Investments that could cause the Alliance to lose supporters / benefactors.
- C. The investment offers no greater or lesser return than a more ethical option.

The Investment Committee should accordingly clarify the Alliances ethical approach (following screening of stakeholders etc), determine the relevance to likely investments and the tolerances around ethical investments generally and specifically.

5. Eligible assets. This is confined to Surplus funds unless otherwise advised by the Investment Committee and agreed by the Trustees.

6. Performance benchmarks. These need to be agreed by the Trustees at the commencement of any investment and should be robust. If not agreed otherwise the default should be:

- A. Cash / inflation benchmark should utilise RPI + 2.5% PA.
- B. The stocks & shares anticipated long term average asset allocation of the portfolio is assumed to be neutral and appropriate market indices applies to each asset class (as a minimum this should include the FTSE All stocks for UK equities, FTSE World Equity and FT Government All Stocks for UK bonds added together as a mean).
- C. Charity peer group benchmarking should assume use of the ARC.

7. Restrictions. To be agreed by the Investment Committee but to include a review of: non-investment grade bonds; excluding investments that are non-saleable within 3 months; limiting single direct equity investments (to say less than 5% of portfolio); using institutions with a minimum credit rating of A for cash; excluding derivative investments; limiting non-sterling investments.

8. Management. How the investment will be reported and monitored back to the Investment Committee. This would include the frequency and detail of information required pertinent to the type of investment. This policy should be reviewed every 3 years or immediately should the creation of an Investment Committee be agreed by the Trustees.

Alliance Francaise de Cambridge

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 2 October 2025 and signed on its behalf by:

Stefan Marciniak
Chairman and trustee

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity’s trustees of Alliance Francaise de Cambridge (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of Alliance Francaise de Cambridge are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner’s statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Alliance Francaise de Cambridge as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Alliance Francaise de Cambridge

**Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge
(the Company')**

Victoria Cooper FMAAT (MIP)
AAT

Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
Littleport
Cambridgeshire

CB6 1RA

2 October 2025

Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable activities	3	260,933	260,933	263,866
Other income		<u>4,350</u>	<u>4,350</u>	<u>-</u>
Total income		<u>265,283</u>	<u>265,283</u>	<u>263,866</u>
Expenditure on:				
Charitable activities	4	<u>(262,935)</u>	<u>(262,935)</u>	<u>(253,152)</u>
Total expenditure		<u>(262,935)</u>	<u>(262,935)</u>	<u>(253,152)</u>
Net income		<u>2,348</u>	<u>2,348</u>	<u>10,714</u>
Net movement in funds		2,348	2,348	10,714
Reconciliation of funds				
Total funds brought forward		<u>109,990</u>	<u>109,990</u>	<u>99,276</u>
Total funds carried forward	17	<u><u>112,338</u></u>	<u><u>112,338</u></u>	<u><u>109,990</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

The notes on pages 10 to 17 form an integral part of these financial statements.

Alliance Francaise de Cambridge

(Registration number: 04473419)

Balance Sheet as at 31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	11	2,442	2,930
Tangible assets	12	<u>1,737</u>	<u>7,025</u>
		<u>4,179</u>	<u>9,955</u>
Current assets			
Debtors	13	959	865
Cash at bank and in hand	14	<u>127,790</u>	<u>113,243</u>
		128,749	114,108
Creditors: Amounts falling due within one year	15	<u>(20,590)</u>	<u>(14,073)</u>
Net current assets		<u>108,159</u>	<u>100,035</u>
Net assets		<u>112,338</u>	<u>109,990</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>112,338</u>	<u>109,990</u>
Total funds	17	<u>112,338</u>	<u>109,990</u>

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 2 October 2025 and signed on their behalf by:

Stefan Marciniak
Chairman and trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 2 October 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

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Notes to the Financial Statements for the Year Ended 31 May 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £125.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	33.3% straight line
Fixtures & Fittings	25% straight line

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Language School	260,933	260,933

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

4 Expenditure on charitable activities

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Language School	19,976	19,976	25,403
Depreciation, amortisation and other similar costs	5,775	5,775	7,226
Staff costs	135,075	135,075	148,339
Allocated support costs	99,921	99,921	69,527
Governance costs	2,188	2,188	2,657
	<u>262,935</u>	<u>262,935</u>	<u>253,152</u>
		Unrestricted	
		funds	
		General	Total
	Note	£	funds
			£
Language School		19,976	19,976
Depreciation, amortisation and other similar costs		5,775	5,775
Staff costs		135,075	135,075
Allocated support costs	5	99,921	99,921
Governance costs	5	2,188	2,188
Total for 2025		<u>262,935</u>	<u>262,935</u>
Total for 2024		<u>253,152</u>	<u>253,152</u>
			Total
			expenditure
			£

In addition to the expenditure analysed above, there are also governance costs of £2,188 (2024 - £2,657) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	990	990
Other fees paid to examiners	1,151	1,151
Legal fees	47	47
Total for 2025	2,188	2,188
Total for 2024	2,657	2,657

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	5,287	6,738
Amortisation of goodwill	488	488

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	121,755	135,785
Pension costs	5,159	4,725
Other staff costs	8,161	7,829
	135,075	148,339

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	4	5

4 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	990	990
Other fees to examiners		
All other services	1,151	1,632
Independent Examiner's remuneration	<u>(2,141)</u>	<u>(2,622)</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 June 2024	4,882	4,882
At 31 May 2025	4,882	4,882
Amortisation		
At 1 June 2024	1,952	1,952
Charge for the year	488	488
At 31 May 2025	2,440	2,440
Net book value		
At 31 May 2025	2,442	2,442
At 31 May 2024	2,930	2,930

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2024	23,291	23,291
Disposals	<u>(2,312)</u>	<u>(2,312)</u>
At 31 May 2025	<u>20,979</u>	<u>20,979</u>
Depreciation		
At 1 June 2024	16,265	16,265
Charge for the year	4,833	4,833
Eliminated on disposals	<u>(1,856)</u>	<u>(1,856)</u>
At 31 May 2025	<u>19,242</u>	<u>19,242</u>
Net book value		
At 31 May 2025	<u>1,737</u>	<u>1,737</u>
At 31 May 2024	<u>7,026</u>	<u>7,026</u>

13 Debtors

	2025 £	2024 £
Trade debtors	959	751
Other debtors	<u>-</u>	<u>114</u>
	<u>959</u>	<u>865</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>127,790</u>	<u>113,243</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	9,603	2,879
Other creditors	471	522
Accruals	<u>10,516</u>	<u>10,672</u>
	<u>20,590</u>	<u>14,073</u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2025

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,159 (2024 - £4,725).

17 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
General	<u>109,990</u>	<u>265,283</u>	<u>(262,935)</u>	<u>112,338</u>

18 Analysis of net funds

	At 1 June 2024 £	At 31 May 2025 £
Cash at bank and in hand	<u>113,243</u>	<u>113,243</u>
Net debt	<u>113,243</u>	<u>113,243</u>

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Charitable activities (analysed below)	260,933	263,866
Other income (analysed below)	<u>4,350</u>	<u>-</u>
Total income	<u>265,283</u>	<u>263,866</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(262,935)</u>	<u>(253,152)</u>
Total expenditure	<u>(262,935)</u>	<u>(253,152)</u>
Net income	<u>2,348</u>	<u>10,714</u>
Net movement in funds	2,348	10,714
Reconciliation of funds		
Total funds brought forward	<u>109,990</u>	<u>99,276</u>
Total funds carried forward	<u><u>112,338</u></u>	<u><u>109,990</u></u>

This page does not form part of the statutory financial statements.

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
<i>Charitable activities</i>		
Fees and supplies	255,087	254,567
Other income	4,456	8,349
Interest on cash deposits	1,390	950
	<u>260,933</u>	<u>263,866</u>
<i>Other income</i>		
Rental income	4,350	-
	<u>4,350</u>	<u>-</u>
<i>Charitable activities</i>		
Materials	(19,976)	(25,403)
Subcontract cost	(54,689)	(30,799)
Wages and salaries	(116,707)	(129,288)
Staff NIC (Employers)	(5,048)	(6,497)
Staff pensions (Other) - pension scheme 1	(5,159)	(4,725)
Staff training	(7,028)	(5,892)
Travelling	(1,133)	(1,937)
Rent	(25,385)	(23,211)
Insurance	(1,199)	(1,139)
Telephone and fax	(897)	(1,188)
Computer software and maintenance costs	(8,774)	(8,140)
Printing, postage and stationery	(761)	(890)
Sundry expenses	(609)	(3)
Travel and subsistence	(3,482)	(559)
Staff entertaining (allowable for tax)	(700)	-
Bank charges	(2,987)	(3,313)
Amortisation of development costs	(488)	(488)
Depreciation of fixtures and fittings	(3,079)	(3,079)
Depreciation of office equipment	(2,208)	(3,659)
Charitable donations	(438)	(285)
Accountancy fees	(1,151)	(1,632)
Independent examiner's fee	(990)	(990)
Legal and professional fees	(47)	(35)
	<u>(262,935)</u>	<u>(253,152)</u>

This page does not form part of the statutory financial statements.