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REGISTERED CHARITY NUMBER: SC001256

**Report of the Trustees and
Unaudited Financial Statements
for the Period 1 August 2024 to 31 December 2025
for
Alliance Francaise de Glasgow**

Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

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for the Period 1 August 2024 to 31 December 2025**

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Alliance Francaise de Glasgow
Report of the Trustees
for the Period 1 August 2024 to 31 December 2025

The trustees present their report with the financial statements of the charity for the period 1 August 2024 to 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal Activities & Charitable Objectives

Alliance Francaise de Glasgow continues to fulfil its original charitable objectives of providing opportunities to learn the French language and to appreciate the cultures of the French-speaking world in the City of Glasgow and in the West of Scotland more widely.

FINANCIAL REVIEW

Results for the year

The financial statements for the period are set out in pages 4 to 10. The Statement of Financial Activities on page 4 reflects net expenditure for the period of £49,304 (Y/E 31 July 2024: £13,911).

Principal sources of funding

In the current period, the charity generated over 90% of its income from fees received from students taking its courses or participating in cultural events. It also receives Grant Funding via the French Ministry of Foreign Affairs, although none was received in the current period.

Reserves

The charity aims to maintain its reserves at a level which will cover any annual deficits and ensure the financial stability of AFG in the medium to long term. Any Reserves in excess of this amount will be applied to further the charity's objectives. The charity's reserves at 31st December 2025 amounted to £106,522 (2024: £155,826).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status of Charity and Governance Documents

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Alliance Française de Glasgow (AFG), which is part of a global network of Alliances Françaises, was founded in 1982. It was incorporated as a company limited by guarantee (No. SC197741) on 1 July 1999, with a Memorandum and Articles of Association.

AFG converted its status to a Scottish Charitable Incorporated Organisation (SCIO) on 7 August 2019 and bears the reference SCO01256. As a SCIO it is subject to the regulatory regime set up by the Office of the Scottish Charity Regulator (OSCR) and its functions in accordance with its own constitution.

As a SCIO, AFG is a legal entity and as such the Trustees are in general protected from incurring personal liability. They can enter into contracts, employ staff and own property.

Appointment of new trustees

New Trustees are appointed for a period of three years, renewable twice, and are elected by members of the SCIO at the AGM. Prior to their appointment, new Trustees are given copious briefing materials so that they can become thoroughly familiar with AFG's aims and objectives, as well as its fundamental values. As part of their induction programme, they are offered briefings with the Board Chair and Director.

Statement on risk

The Trustees regularly assess the major risks to which the charity is exposed and intend to strengthen still further its procedures to mitigate those that are identified as a result of these assessments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC001256

Principal address

3 Park Circus
Glasgow
G3 6AX

Alliance Francaise de Glasgow

Report of the Trustees for the Period 1 August 2024 to 31 December 2025

Trustees

G Toner
J Charnley (Secretary)
I Gara (Treasurer) (resigned 28.2.25)
C Moreau
S Clark (resigned 31.3.26)
H McCafferty (resigned 30.11.25)
N Jollet
P Bassett (Treasurer) (appointed 27.3.25)
B Campbell (Co-opted) (appointed 27.3.25)
G MacBride (Co-opted) (appointed 27.3.25)
D Leitch (Chair) (appointed 27.3.25)

From 1st August 2024 until 27th March 2025 the office bearers were Gerry Toner (Chair), David Leitch (Vice Chair), Inga Gara (Treasurer) and Joy Charnley (Secretary).

From 27th March to 31st December 2025 the office bearers were David Leitch (Chair), Paul Bassett (Treasurer) and Joy Charnley (Secretary).

Independent Examiner

Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
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G3 8AU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1 June 2026 and signed on its behalf by:



D Leitch – Chair, Board of Trustees

**Independent Examiner's Report to the Trustees of
Alliance Francaise de Glasgow**

I report on the accounts for the period 1 August 2024 to 31 December 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Darren Smith BAcc (Hons) CA
The Institute of Chartered Accountants of Scotland

Gerber Landa & Gee
Chartered Accountants
Pavilion 1
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1 June 2026

Alliance Francaise de Glasgow

**Statement of Financial Activities
for the Period 1 August 2024 to 31 December 2025**

				Period 1.8.24 to 31.12.25 Total funds £	Year Ended 31.7.24 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,381	8,638	27,019	67,856
Charitable activities					
Charitable activities		461,047	-	461,047	297,481
Investment income	2	<u>6,419</u>	<u>-</u>	<u>6,419</u>	<u>6,347</u>
Total		<u>485,847</u>	<u>8,638</u>	<u>494,485</u>	<u>371,684</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>535,151</u>	<u>8,638</u>	<u>543,789</u>	<u>385,595</u>
NET INCOME/(EXPENDITURE)		(49,304)	-	(49,304)	(13,911)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>155,826</u>	<u>-</u>	<u>155,826</u>	<u>169,737</u>
TOTAL FUNDS CARRIED FORWARD		<u>106,522</u>	<u>-</u>	<u>106,522</u>	<u>155,826</u>

The notes form part of these financial statements

Alliance Francaise de Glasgow

Balance Sheet 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	6	1,070	-	1,070	3,458
CURRENT ASSETS					
Debtors	7	1,179	-	1,179	18,360
Cash at bank and in hand		<u>128,749</u>	<u>-</u>	<u>128,749</u>	<u>176,677</u>
		129,928	-	129,928	195,037
CREDITORS					
Amounts falling due within one year	8	(24,476)	-	(24,476)	(42,669)
		<u>105,452</u>	<u>-</u>	<u>105,452</u>	<u>152,368</u>
NET CURRENT ASSETS					
		<u>106,522</u>	<u>-</u>	<u>106,522</u>	<u>155,826</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>106,522</u>	<u>-</u>	<u>106,522</u>	<u>155,826</u>
NET ASSETS					
		<u>106,522</u>	<u>-</u>	<u>106,522</u>	<u>155,826</u>
FUNDS	10				
Unrestricted funds				<u>106,522</u>	<u>155,826</u>
TOTAL FUNDS				<u>106,522</u>	<u>155,826</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2026 and were signed on its behalf by:

David A Leitch

D Leitch – Chair, Board of Trustees

Alliance Francaise de Glasgow

Notes to the Financial Statements for the Period 1 August 2024 to 31 December 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The presentation currency of the financial statements is pounds sterling (£).

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of classes or provision of other specified services is deferred until the criteria for income recognition are met.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- 25% on cost
Library refurbishment	- 20% on cost
Library equipment	- 33% on cost
Furniture	- 33% on cost
Website costs	- 33% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Alliance Francaise de Glasgow

Notes to the Financial Statements - continued **for the Period 1 August 2024 to 31 December 2025**

1. ACCOUNTING POLICIES - continued

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	Period 1.8.24 to 31.12.25 £	Year Ended 31.7.24 £
Deposit account interest	<u>6,419</u>	<u>6,347</u>

3. INDEPENDENT EXAMINER'S FEE

	Period 1.8.24 to 31.12.25 £	Year Ended 31.7.24 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>1,570</u>	<u>1,620</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025 nor for the year ended 31 July 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31 December 2025 nor for the year ended 31 July 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,820	21,036	67,856
Charitable activities			
Charitable activities	297,481	-	297,481
Investment income	<u>6,347</u>	<u>-</u>	<u>6,347</u>
Total	<u>350,648</u>	<u>21,036</u>	<u>371,684</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>362,452</u>	<u>23,143</u>	<u>385,595</u>

Alliance Francaise de Glasgow

**Notes to the Financial Statements - continued
for the Period 1 August 2024 to 31 December 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(11,804)	(2,107)	(13,911)
RECONCILIATION OF FUNDS			
Total funds brought forward	167,630	2,107	169,738
TOTAL FUNDS CARRIED FORWARD	<u>155,826</u>	<u>-</u>	<u>155,826</u>

6. TANGIBLE FIXED ASSETS

	Computer equipment £	Library refurbishment £	Library equipment £
COST			
At 1 August 2024	45,059	15,289	4,095
Additions	<u>451</u>	<u>-</u>	<u>-</u>
At 31 December 2025	<u>45,510</u>	<u>15,289</u>	<u>4,095</u>
DEPRECIATION			
At 1 August 2024	43,890	15,289	4,095
Charge for period	<u>1,217</u>	<u>-</u>	<u>-</u>
At 31 December 2025	<u>45,107</u>	<u>15,289</u>	<u>4,095</u>
NET BOOK VALUE			
At 31 December 2025	<u>403</u>	<u>-</u>	<u>-</u>
At 31 July 2024	<u>1,169</u>	<u>-</u>	<u>-</u>
	Furniture £	Website costs £	Totals £
COST			
At 1 August 2024	17,359	4,736	86,538
Additions	<u>-</u>	<u>-</u>	<u>451</u>
At 31 December 2025	<u>17,359</u>	<u>4,736</u>	<u>86,989</u>
DEPRECIATION			
At 1 August 2024	16,915	2,891	83,080
Charge for period	<u>315</u>	<u>1,307</u>	<u>2,839</u>
At 31 December 2025	<u>17,230</u>	<u>4,198</u>	<u>85,919</u>
NET BOOK VALUE			
At 31 December 2025	<u>129</u>	<u>538</u>	<u>1,070</u>
At 31 July 2024	<u>444</u>	<u>1,845</u>	<u>3,458</u>

Alliance Francaise de Glasgow

**Notes to the Financial Statements - continued
for the Period 1 August 2024 to 31 December 2025**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.7.24
	£	£
Trade debtors	-	325
Other debtors	-	16,191
Prepayments	<u>1,179</u>	<u>1,844</u>
	<u>1,179</u>	<u>18,360</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.7.24
	£	£
Taxation and social security	-	2,812
Other creditors	<u>24,476</u>	<u>39,857</u>
	<u>24,476</u>	<u>42,669</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.25	31.7.24
	£	£
Within one year	<u>51,575</u>	<u>49,767</u>

10. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	155,826	(49,304)	106,522
	<u>155,826</u>	<u>(49,304)</u>	<u>106,522</u>
TOTAL FUNDS			
	<u>155,826</u>	<u>(49,304)</u>	<u>106,522</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	485,847	(535,151)	(49,304)
Restricted funds			
Restricted fund	8,638	(8,638)	-
	<u>494,485</u>	<u>(543,789)</u>	<u>(49,304)</u>
TOTAL FUNDS			
	<u>494,485</u>	<u>(543,789)</u>	<u>(49,304)</u>

Alliance Francaise de Glasgow

Notes to the Financial Statements - continued **for the Period 1 August 2024 to 31 December 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	167,630	(11,804)	155,826
Restricted funds			
Restricted fund	2,107	(2,107)	-
	<u>169,737</u>	<u>(13,911)</u>	<u>155,826</u>
TOTAL FUNDS	<u>169,737</u>	<u>(13,911)</u>	<u>155,826</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	350,648	(362,452)	(11,804)
Restricted funds			
Restricted fund	21,036	(23,143)	(2,107)
	<u>371,684</u>	<u>(385,595)</u>	<u>(13,911)</u>
TOTAL FUNDS	<u>371,684</u>	<u>(385,595)</u>	<u>(13,911)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2025.