AFRICAN CARIBBEAN FORUM

England & Wales · Charity number 1072021

Details

Status	Registered
Legal form	Other
Registered	1998-10-19
Register	View on the Charity Commission register

Contact

Address	Millennium Centre Dickens Street Peterborough PE1 5GD
Phone	01733562663
Email	millcentre@hotmail.com

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE CITY OF PETERBOROUGH AND ITS OUTLYING DISTRICTS (THE "AREA OF BENEFIT") AND IN PARTICULAR TO PROMOTE THE BENEFIT OF THOSE INHABITANTS WHO ARE AFRICAN CARIBBEAN OR OF AFRICAN CARIBBEAN DESCENT WITHOUT DISTINCTION OF SEX, OR OF POLITICAL, RELIGIOUS, OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE LOCAL AUTHORITIES AND VOLUNTARY ORGANISATIONS AND OTHER INDIVIDUALS AND GROUPS WITHIN THE AREA OF BENEFIT IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND SO THAT THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS MAY BE IMPROVED.B) ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED THE CENTRE) AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH THE LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.

Activities: Community Cohesion, supporting diversity, heritage and community education in Greater Peterborough

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** PETERBOROUGH AND ITS OUTLYING DISTRICTS.
- Peterborough City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,615	£32,978	-	-
2024-03-31	£42,723	£29,418	-	-
2023-03-31	£35,785	£31,357	-	-
2022-03-31	£25,240	£24,853	-	-
2021-03-31	£10,310	£14,391	-	-

Trustees

Name	Role	Appointed
Winston Dorman	Chair	2014-07-05
Barbara Daley		2014-07-05
Derven Keith Moore		2021-05-08
Edmund Parnell Harry		2025-02-11
Kenrick MacDonald		2021-05-08
WINSTON MOORE		

Accounts

Moore Thompson
Trusted Advisers
Chartered Accountants

Charity Commission Registered No. 1072021

AFRICAN CARIBBEAN FORUM

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

African-Caribbean Forum

building better together.

AFRICAN CARIBBEAN FORUM

FOR THE YEAR ENDED 31 MARCH 2025

Contents

AFRICAN CARIBBEAN FORUM

Trustees' Annual Report

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2025

The financial statements comply with current statutory requirements, with the Memorandum and Articles of Association and 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.

The African Caribbean Forum was established by Constitution on 30th June 1998 and registered with the Charity Commission in England and Wales as number 1072021 on 19 October 1998. The constitution has been amended on 15 September 1998 and on 27 July 2003.

The charity's address is the Caribbean Community Centre, Millennium Building, Dickens Street, Peterborough, PE1 5GD.

The Forum's bankers are TSB, Long Causeway, Peterborough, PE1 1XP.

The Independent Examiner is Mark East of Moore Thompson Accountants, 7 Swan Court, Forder Way, Hampton, Peterborough, PE7 8GX.

Governance and management

The Trustees of the charity are:

Chairman	Mr W Moore	
Vice Chair	Mr W Dorman	
Treasurer	Ms B L Daley	
	Mr N Brome-Hinds	(Resigned 09 March 2025)
	Mr K MacDonald	
	Mr D K Moore	
	Mr C Walker	
	Mr L Williams	
	Mrs A Williams	
	Mr E Harry	(Appointed 11 February 2025)

The Charity is administered by a Management Committee which reports to the trustees comprising:

Chairman	Mr W Moore	
Vice Chair	Mr W Dorman	
Secretary	Mr J Toomey	
Treasurer	Ms B L Daley	
	Mr N Brome-Hinds	(Resigned 09 March 2025)
	Mr K MacDonald	
	Mr D K Moore	
	Mr C Walker	
	Mr L Williams	
	Mrs A Williams	
	Mr E Harry	(Appointed 11 February 2025)

The management committee members are elected annually at the AGM. Members who are no longer able to undertake the task or who ask to be relieved are replaced by others who have either volunteered or have been nominated. Each person is elected on a majority basis. To be eligible such persons must hold membership to the community centre.The committee meets monthly at the centre to discuss relevant matters.

Risk management
The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the management of its investments and finances, and are satisfied that the systems in place sufficiently manage its exposure to those risks.

Public Benefit
The trustees have considered the Charity Commission's guidance on public benefit and believe that the objects and activities undertaken by the charity meet this guidance.

Object, Organisation and Activities
The object of the Charity is to promote and benefit inhabitants of the city of Peterborough and its outlying districts and in particular those persons who are African Caribbean or of African Caribbean descent, and to do this without distinction of gender, religious or other opinions, by associating together with local statutory and voluntary agencies, and other individuals and groups within the area of benefit in a common effort to advance education and to provide or assist in the provision for recreation and other leisure time activities in the interest of social welfare and so that the conditions of life for the said persons may be enhanced.

Further to secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects.

Finances and reserves
Peterborough City Council owns the Millennium Centre, however the Forum Management Committee has sole responsibility for the management of the building and has done since moving into the building in April 2000. During the current period there have been discussions with the local authority with the view of the Forum taking a long lease, 50 years, on the building and thus taking full control of the asset. In those talks and in all other matters relating to the centre volunteers are important and play a vital role.
As with all other community centres, the local authority do not provide any grant aid nor levy any rental charges. Along with the discussions regarding the lease there have also been communications with Peterborough City Council that they are looking into the effects of charging business rates on community centres.

W Moore.
Mr W Moore (Chairman)
On behalf of the Trustees.

Date: 23/01/2026

AFRICAN CARIBBEAN FORUM

Independent Examiner's Report

I report on the financial statements of the African Caribbean Forum for the year ended 31 March 2025, which are set out on pages 4 to 10.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts 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 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.

Basis of independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent

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.

M A East FCCA
Moore Thompson
Chartered Accountants
Unit 7, Swan Court
Forder Way
Cygnet Park
Hampton
PETERBOROUGH
PE7 8GX

Date: 23 January 2026

AFRICAN CARIBBEAN FORUM

Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2025

	2025 Unrestricted £	2025 Restricted £	Total £	2024 restated £
Income and endowments from:				
Donation and legacies	135		135	-
Grants receivable				
PCC Grants				10,000
	-	-	-	10,000
Charitable activities				
Hire charges	20,445	-	20,445	23,608
Room rent	6,000	-	6,000	6,000
Catering	600	-	600	2,470
Membership	365	-	365	575
Entertainment	70	-	70	70
	27,480	-	27,480	32,723
Total income and endowments	27,615	-	27,615	42,723
Expenditure on:				
Charitable activities				
Repayment of restricted grants		3,282	3,282	
Catering costs	45		45	5,269
Entertainment	1,024		1,024	753
Cleaning	3,377		3,377	2,198
Caretaker	1,470		1,470	2,098
Light and heat	11,121		11,121	8,792
Water rates	2,200		2,200	1,180
Repairs and maintenance	3,656		3,656	2,674
Insurance	536		536	764
Licences and subscriptions	561		561	219
Motor and travel expenses	838		838	823
Telephone	939		939	877
Printing, postage and stationery	489		489	522
Donations	500		500	-
Depreciation	1,956		1,956	2,313
	28,712	3,282	31,994	28,482
Governance costs				
Independent Examination	984	-	984	936
Total expenditure	29,696	3,282	32,978	29,418
Net (expenditure) / income and net movement in funds	(2,081)	(3,282)	(5,363)	13,305
Reconciliation of funds:				
Total funds brought forward	53,886	3,282	57,168	43,863
Total funds carried forward	51,805	-	51,805	57,168

The notes on pages 6 to 10 form an integral part of these financial statements.

AFRICAN CARIBBEAN FORUM

Balance Sheet

As at 31 March Total

	Note	2025 Unrestricted	2025 Restricted	2025 Total £	2024 restated £
Fixed assets					
Tangible assets	2	5,861	-	5,861	6,938
Current assets					
Cash at bank		47,864		47,864	51,522
Creditors: amounts falling due within one year	3	1,920		1,920	1,292
Net current assets		45,944	-	45,944	50,230
Net assets		51,805	-	51,805	57,168
Charity funds					
Unrestricted funds		51,805		51,805	53,886
Restricted funds		-		-	3,282
		51,805		51,805	57,168

These financial statements were approved and authorised for issue by the Trustees on 23/01/26 **and signed on their behalf by:**

W Moore

Mr W Moore
Chairman

Ms B L Daley
Treasurer

The notes on pages 6 to 10 form an integral part of these financial statements.

1 Summary of significant accounting policies

1.1 General information

African Caribbean Forum is an unincorporated charity registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the promotion and management of the community centre.

1.2 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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

1.3 Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.5 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

1.5 Income recognition continued

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Where practical, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes costs of applying for grants and other fundraising events held by the charity.

Expenditure on charitable activities includes the administration of bookings, upkeep, servicing and maintenance costs relating to the community centre; and

Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment 25% reducing balance

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.11 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

2 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2024	38,049	38,049
Additions	880	880
At 31 March 2025	38,929	38,929
Depreciation		
At 1 April 2024	31,112	31,112
Charge for the year	1,956	1,956
At 31 March 2025	33,068	33,068
Net book value		
At 31 March 2025	5,861	5,861
At 31 March 2024	6,937	6,937

3 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	488
Other creditors	1,920	822
	1,920	1,310

4 Trustee remuneration

During the year, no remuneration was paid to any of the Trustees.

5 Control

The Charity is controlled by the Trustees as a body. No individual Trustee has any control over the Charity.

6 Funds

	At 1 April 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
	£	£	£	£
Restricted funds				
PCC	3,282	-	(3,282)	-
Restricted funds	3,282	-	(3,282)	-

Analysis of net assets

	Tangible net assets	Bank Accounts	Other net assets	Total
Restricted funds				
PCC	-	-	-	-
	-	-	- -	-

7 Fund desciptions

Fund and provider	Purpose	Restriction and surplus / deficit
Peterborough County Council (PCC)	Funds to provide food support for those in financial hardship.	Surplus at the end of the work programme will be returned.

8 Funds comparative

	At 1 April 2023	Incoming Resources	Outgoing Resources	At 31 March 2024
	£	£	£	£
Restricted funds				
PCC	-	10,000	(6,718)	3,282
Restricted funds	-	10,000	(6,718)	3,282

Analysis of net assets

	Tangible net assets	Bank Accounts	Other net assets	Total
Restricted funds				
PCC	-	3,282	-	-
	-	3,282	- -	-

8 Funds comparatives continued - for the year ended 31 March 2024

	Unrestricted £	Restricted £	Total £
INCOME FROM:			
Donation and legacies	-	-	-
PCC Grants	-	10,000	10,000
Hire charges	23,608	-	23,608
Room rent	6,000	-	6,000
Catering	2,470	-	2,470
Membership	575	-	575
Entertainment	70	-	70
Total income	32,723	10,000	42,723
EXPENDITURE FROM:			
Charitable activities			
Catering costs		5,269	5,269
Entertainment	753		753
Cleaning	2,198		2,198
Caretaker	2,098		2,098
Light and heat	8,792		8,792
Water rates	1,180		1,180
Repairs and maintenance	2,674	1,449	2,674
Insurance	764		764
Licences and subscriptions	219		219
Motor and travel expenses	823		823
Telephone	877		877
Printing, postage and stationery	522		522
Donations	-		-
Depreciation	2,313		2,313
Governance costs			
Independent Examination	936		936
Total expenditure	24,149	6,718	29,418
Net income	**8,574**	**3,282**	**13,305**

Accounts

Charity Commission Registered No. 1072021

AFRICAN CARIBBEAN FORUM

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AFRICAN CARIBBEAN FORUM

FOR THE YEAR ENDED 31 MARCH 2024

Contents

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The object of the Charity is to promote and benefit inhabitants of the city of Peterborough and its outlying districts and in particular those persons who are African Caribbean or of African Caribbean descent, and to do this without distinction of gender, religious or other opinions, by associating together with local statutory and voluntary agencies, and other individuals and groups within the area of benefit in a common effort to advance education and to provide or assist in the provision for recreation and other leisure time activities in the interest of social welfare and so that the conditions of life for the said persons may be enhanced.

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As with all other community centres, the local authority do not provide any grant aid nor levy any rental charges. Along with the discussions regarding the lease there have also been communications with Peterborough City Council that they are looking into the effects of charging business rates on community

W Moore

Mr W Moore (Chairman)
On behalf of the Trustees.

Date: 12/10/2024

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

The financial statements comply with current statutory requirements, with the Memorandum and Articles of Association and 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.

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The Independent Examiner is Mark East of Moore Thompson Accountants, 7 Swan Court, Forder Way, Hampton, Peterborough, PE7 8GX.

Governance and management

The Trustees of the charity are:

Chairman	Mr W Moore	
Vice Chair	Mr W Dorman	
Treasurer	Ms B L Daley	
	Mr N Brome-Hinds	
	Mr K MacDonald	
	Mr D K Moore	
	Mr C Walker	
	Mr L Williams	(Appointed 25 November 2023)
	Mrs A Williams	(Appointed 25 November 2023)

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	Mr K MacDonald	
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AFRICAN CARIBBEAN FORUM

Independent Examiner's Report

I report on the financial statements of the African Caribbean Forum for the year ended 31 March 2024, which are set out on pages 4 to 8.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts 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 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.

Basis of independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent

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.

Moore Thompson

M A East FCCA
Moore Thompson
Chartered Accountants
Unit 7, Swan Court
Forder Way
Cygnet Park
Hampton
PETERBOROUGH
PE7 8GX

AFRICAN CARIBBEAN FORUM

Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Income and endowments from:		
Donation and legacies	-	5
Grants receivable		
PCC Grants - Covid Pandemic	10,000	-
Windrush day grant	-	5,233
	10,000	5,233
Charitable activities		
Hire charges	23,608	21,682
Room rent	6,000	8,000
Catering	2,470	-
Membership	575	865
Entertainment	70	-
	32,723	30,547
Total income and endowments	42,723	35,785
Expenditure on:		
Charitable activities		
Catering costs	5,269	4,927
Entertainment	753	120
Cleaning	2,198	1,522
Caretaker	2,098	2,009
Light and heat	8,792	9,411
Water rates	1,180	1,104
Repairs and maintenance	2,674	6,063
Equipment hire	-	271
Insurance	764	657
Licences and subscriptions	219	201
Motor and travel expenses	823	538
Telephone	877	816
Printing, postage and stationery	522	228
Sundry expenses	-	217
Depreciation	2,313	3,084
Profit on sale of tangible fixed assets	-	(699)
	28,482	30,469
Governance costs		
Independent Examination	936	888
Total expenditure	29,418	31,357
Net income and net movement in funds	13,305	4,428
Reconciliation of funds:		
Total funds brought forward	43,863	39,435
Total funds carried forward	57,168	43,863

All income and expenditure derive from continuing activities and are in relation to unrestricted funds.

The notes on pages 6 to 8 form an integral part of these financial statements.

AFRICAN CARIBBEAN FORUM

Balance Sheet

As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	2	6,938	9,251
Current assets			
Cash at bank		51,522	36,352
Creditors: amounts falling due within one year	3	1,292	1,740
Net current assets		50,230	34,612
Net assets		57,168	43,863
Charity funds			
Unrestricted funds		57,168	43,863

These financial statements were approved and authorised for issue by the Trustees on .... and signed on their behalf by:

W Moore ....

Mr W Moore
Chairman

Ms B L Daley
Treasurer

The notes on pages 6 to 8 form an integral part of these financial statements.

1 Summary of significant accounting policies

1.1 General information

African Caribbean Forum is an unincorporated charity registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the promotion and management of the community centre.

1.2 Basis of preparation

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The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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

1.3 Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.5 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

1.5 Income recognition continued

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Where practical, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes costs of applying for grants and other fundraising events held by the charity.

Expenditure on charitable activities includes the administration of bookings, upkeep, servicing and maintenance costs relating to the community centre; and

Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	25% reducing balance

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.11 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

2 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2023	37,000	37,000
At 31 March 2024	38,050	38,050
Depreciation		
At 1 April 2023	29,882	29,882
Charge for the year	2,313	2,313
At 31 March 2024	31,112	31,112
Net book value		
At 31 March 2024	6,938	6,938
At 31 March 2023	7,118	7,118

3 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	355	488
Other creditors	936	822
	1,291	1,310

4 Trustee remuneration

During the year, no remuneration was paid to any of the Trustees.

5 Control

The Charity is controlled by the Trustees as a body. No individual Trustee has any control over the Charity.

AFRICAN CARIBBEAN FORUM

England & Wales - Charity number 1072021

Accounts

Moore Thompson
Trusted Advisers
Chartered Accountants

Charity Commission Registered no. 1072021

AFRICAN CARIBBEAN FORUM

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

African-Caribbean Forum

building better together.

AFRICAN CARIBBEAN FORUM

FOR THE YEAR ENDED 31 MARCH 2023

Contents

AFRICAN CARIBBEAN FORUM

Trustees' Annual Report

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

The financial statements comply with current statutory requirements, with the Memorandum and Articles of Association and 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 issued in October 2019.

The African Caribbean Forum was established by Constitution on 30 June 1998 and registered with the Charity Commission in England and Wales as number 1072021 on 19 October 1998. The constitution has been amended on 15 September 1998 and on 27 July 2003.

The charity's address is the Caribbean Community Centre, Millennium Building, Dickens Street, Peterborough, PE1 5GD.

The Forum's bankers are TSB, Long Causeway, Peterborough, PE1 1XP.

The Independent Examiner is Mark East of Moore Thompson Accountants, 7 Swan Court, Forder Way, Hampton, Peterborough, PE7 8GX.

Governance and management

The Trustees of the charity are:

Chairman	Mr W Moore	
Vice Chair	Mr W Dorman	(Appointed 16 October 2022)
Treasurer	Ms B L Daley	
	Mr N Brome-Hinds	
	Mr K MacDonald	
	Mr D K Moore	
	Mr C Walker	

The Charity is administered by a Management Committee which reports to the trustees comprising:

Chairman	Mr W Moore	
Vice Chair	Mr W Dorman	(Appointed 16 October 2022)
Secretary	Mr J Toomey	(Appointed 16 October 2022)
Treasurer	Ms B L Daley	
	Mr N Brome-Hinds	
	Mr K McDonald	
	Mr D K Moore	
	Mr C Walker	

The management committee members are elected annually at the AGM. Members who are no longer able to undertake the task or who ask to be relieved are replaced by others who have either volunteered or have been nominated. Each person is elected on a majority basis. To be eligible such persons must hold membership to the community centre. There are currently two vacancies on the committee.The committee meets monthly at the centre to discuss relevant matters.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the management of its investments and finances, and are satisfied that the systems in place sufficiently manage its exposure to those risks.

Public Benefit
The trustees have considered the Charity Commission's guidance on public benefit and believe that the objects and activities undertaken by the charity meet this guidance.

The 'Review of Progress and Achievements' on page 2 demonstrates the public benefit given in much more detail as does the activities described below.

Object, Organisation and Activities
The object of the Charity is to promote and benefit inhabitants of the city of Peterborough and its outlying districts and in particular those persons who are African Caribbean or of African Caribbean descent, and to do this without distinction of gender, religious or other opinions, by associating together with local statutory and voluntary agencies, and other individuals and groups within the area of benefit in a common effort to advance education and to provide or assist in the provision for recreation and other leisure time activities in the interest of social welfare and so that the conditions of life for the said persons may be enhanced.

Further to secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects.

The forum was unable to meet at the start of the financial year due to the Covid Pandemic.

Finances and reserves
Peterborough City Council owns the Millennium Centre, however the Forum Management Committee has sole responsibility for the management of the building and has done since moving into the building in April 2000. During the current period there have been discussions with the local authority with the view of the Forum taking a long lease, 50 years, on the building and thus taking full control of the asset. In those talks and in all other matters relating to the centre volunteers are important and play a vital role.

As with all other community centres, the local authority do not provide any grant aid nor levy any rental charges. Along with the discussions regarding the lease there have also been communications with Peterborough City Council that they are looking into the effects of charging business rates on community

W Moore.

Mr W Moore (Chairman)

On behalf of the Trustees.

Date 14/01/24

AFRICAN CARIBBEAN FORUM

Independent Examiner's Report

I report on the financial statements of the African Caribbean Forum for the year ended 31 March 2023, which are set out on pages 4 to 8.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts 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 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.

Basis of independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent

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.

Date: 24 January 2024

M A East FCCA
Moore Thompson
Chartered Accountants
Unit 7, Swan Court
Forder Way
Cygnet Park
Hampton
PETERBOROUGH
PE7 8GX

AFRICAN CARIBBEAN FORUM

Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Income and endowments from:		
Donation and legacies	5	584
Grants receivable		
PCC Grants - Covid Pandemic	-	8,000
Hospitality leisure grant - Covid Pandemic	-	2,667
Windrush day grant	5,233	-
	5,233	10,667
Charitable activities		
Hire charges	21,682	19,675
Room rent	8,000	5,000
Membership	865	565
	30,547	25,240
Total income and endowments	35,785	36,491
Expenditure on:		
Charitable activities		
Catering costs	4,927	2,818
Entertainment	120	23
Cleaning	1,522	1,683
Caretaker	2,009	1,122
Light and heat	9,411	8,633
Water rates	1,104	355
Repairs and maintenance	6,063	3,085
Equipment hire	271	-
Insurance	657	649
Licences and subscriptions	201	159
Motor and travel expenses	538	395
Telephone	816	1,081
Copier charges	-	570
Printing, postage and stationery	228	125
Sundry expenses	217	-
Depreciation	3,084	3,403
Profit on sale of tangible fixed assets	(699)	-
	30,469	24,101
Governance costs		
Independent Examination	888	752
Total expenditure	31,357	24,853
Net income and net movement in funds	4,428	11,638
Reconciliation of funds:		
Total funds brought forward	39,435	27,797
Total funds carried forward	43,863	39,435

All income and expenditure derive from continuing activities and are in relation to unrestricted funds.

The notes on pages 6 to 8 form an integral part of these financial statements.

AFRICAN CARIBBEAN FORUM

Balance Sheet

At 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	2	9,251	10,202
Current assets			
Cash at bank		36,352	30,651
Creditors: amounts falling due within one year	3	1,740	1,418
Net current assets		34,612	29,233
Net assets		43,863	39,435
Charity funds			
Unrestricted funds		43,863	39,435

These financial statements were approved and authorised for issue by the Trustees on .... and signed on their behalf by:

W Moore ....   Daley ....

Mr W Moore
Chairman

Ms B L Daley
Treasurer

The notes on pages 6 to 8 form an integral part of these financial statements.

1 Summary of significant accounting policies

1.1 General information

African Caribbean Forum is an unincorporated charity registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the promotion and management of the community centre.

1.2 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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

1.3 Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.5 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

1.5 Income recognition continued

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Where practical, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes costs of applying for grants and other fundraising events held by the charity.

Expenditure on charitable activities includes the administration of bookings, upkeep, servicing and maintenance costs relating to the community centre; and

Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	25% reducing balance

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.11 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

2 Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2022	37,000	37,000
Additions	2,634	2,634
Disposals	(1,584)	(1,584)
At 31 March 2023	38,050	38,050
Depreciation		
At 1 April 2022	26,798	26,798
Charge for the year	3,084	3,084
Disposals	(1,083)	(1,083)
At 31 March 2023	28,799	28,799
Net book value		
At 31 March 2023	9,251	9,251
At 31 March 2022	10,202	10,202

3 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	852	566
Other creditors	888	852
	1,740	1,418

4 Trustee remuneration

During the year, no remuneration was paid to any of the Trustees.

5 Control

The Charity is controlled by the Trustees as a body. No individual Trustee has any control over the Charity.

AFRICAN CARIBBEAN FORUM

England & Wales - Charity number 1072021

Accounts

Moore Thompson
Trusted Advisers
Chartered Accountants

Charity Commission Registered no. 1072021

AFRICAN CARIBBEAN FORUM

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

African-Caribbean Forum

building better together.

AFRICAN CARIBBEAN FORUM

FOR THE YEAR ENDED 31 MARCH 2022

Contents

AFRICAN CARIBBEAN FORUM

Trustees' Annual Report

FOR THE YEAR ENDED 31 MARCH 2022

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The charity's address is the Caribbean Community Centre, Millennium Building, Dickens Street, Peterborough, PE1 5GD.

The Forum's bankers are TSB, Long Causeway, Peterborough, PE1 1XP.

The Independent Examiner is Ken Maggs of Moore Thompson Accountants, 7 Swan Court, Forder Way, Hampton, Peterborough, PE7 8GX.

Governance and management

The Trustees of the charity are:

Chairman	Mr W Moore	(Appointed 30 September 2021 as Chair)
	Mr W Dorman	(Resigned 30 September 2021)
Vice Chair	Mr W Moore	(Resigned 30 September 2021)
Treasurer	Ms B L Daley	
	Mr N Brome-Hinds	(Appointed 8 May 2021)
	Mr K MacDonald	(Appointed 8 May 2021)
	Mr D K Moore	(Appointed 8 May 2021)
	Mrs W Joachim	(Resigned 8 May 2021)
	Mr G Flake	(Resigned 5 February 2022)

The Charity is administered by a Management Committee which reports to the trustees comprising:

Chairman	Mr W Moore
Vice Chair	Vacancy
Secretary	Mrs C Walker
Treasurer	Ms B L Daley
	Mr N Brome-Hinds
	Mr K McDonald
	Mr D K Moore
	Mr G Flake

The management committee members are elected annually at the AGM. Members who are no longer able to undertake the task or who ask to be relieved are replaced by others who have either volunteered or have been nominated. Each person is elected on a majority basis. To be eligible such persons must hold membership to the community centre. There are currently two vacancies on the committee.The committee meets monthly at the centre to discuss relevant matters.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the management of its investments and finances, and are satisfied that the systems in place sufficiently manage its exposure to those risks.

Public Benefit
The trustees have considered the Charity Commission's guidance on public benefit and believe that the objects and activities undertaken by the charity meet this guidance.

The 'Review of Progress and Achievements' on page 2 demonstrates the public benefit given in much more detail as does the activities described below.

Object, Organisation and Activities
The object of the Charity is to promote and benefit inhabitants of the city of Peterborough and its outlying districts and in particular those persons who are African Caribbean or of African Caribbean descent, and to do this without distinction of gender, religious or other opinions, by associating together with local statutory and voluntary agencies, and other individuals and groups within the area of benefit in a common effort to advance education and to provide or assist in the provision for recreation and other leisure time activities in the interest of social welfare and so that the conditions of life for the said persons may be enhanced.

Further to secure the establishment of a Community Centre and to maintain and manage the same in furtherance of these objects.

The forum was unable to meet at the start of the financial year due to the Covid Pandemic.

Finances and reserves
Peterborough City Council owns the Millennium Centre, however the Forum Management Committee has sole responsibility for the management of the building and has done since moving into the building in April 2000. During the current period there have been discussions with the local authority with the view of the Forum taking a long lease, 50 years, on the building and thus taking full control of the asset. In those talks and in all other matters relating to the centre volunteers are important and play a vital role.

As with all other community centres, the local authority do not provide any grant aid nor levy any rental charges. Along with the discussions regarding the lease there have also been communications with Peterborough City Council that they are looking into the effects of charging business rates on community

W Moore

Mr W Moore (Chairman)

On behalf of the Trustees.

Date **16 October 2022**

AFRICAN CARIBBEAN FORUM

Independent Examiner's Report

I report on the financial statements of the African Caribbean Forum for the year ended 31 March 2022, which are set out on pages 4 to 8.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts 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 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.

Basis of independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent

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.

K J Maggs F.C.A., B.A.
Moore Thompson
Chartered Accountants
Unit 7, Swan Court
Forder Way
Cygnet Park
Hampton
PETERBOROUGH
PE7 8GX

Date: **16 October 2022**

AFRICAN CARIBBEAN FORUM

Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Income and endowments from:		
Donation and legacies	584	-
Grants receivable		
PCC Grants - Covid Pandemic	8,000	10,000
Hospitality leisure grant - Covid Pandemic	2,667	-
	10,667	10,000
Charitable activities		
Hire charges	19,675	310
Room rent	5,000	-
Membership	565	-
	25,240	310
Total income and endowments	36,491	10,310
Expenditure on:		
Charitable activities		
Catering costs	2,818	-
Entertainment	23	-
Cleaning	1,683	43
Caretaker	1,122	-
Light and heat	8,633	7,441
Water rates	355	924
Repairs and maintenance	3,085	1,121
Insurance	649	695
Licences and subscriptions	159	365
Motor and travel expenses	395	-
Telephone	1,081	835
Copier charges	570	216
Printing, postage and stationery	125	72
Sundry expenses	-	60
Depreciation	3,403	2,619
	24,101	14,391
Governance costs		
Independent Examination	752	838
Total expenditure	24,853	15,229
Net income / (expenditure) and net movement in funds	11,638	(4,919)
Reconciliation of funds:		
Total funds brought forward	27,797	32,716
Total funds carried forward	39,435	27,797

All income and expenditure derive from continuing activities and are in relation to unrestricted funds.

The notes on pages 6 to 8 form an integral part of these financial statements.

AFRICAN CARIBBEAN FORUM

Balance Sheet

At 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	2	10,202	7,852
Current assets			
Cash at bank		30,651	21,278
Creditors: amounts falling due within one year	3	1,418	1,333
Net current assets		29,233	19,945
Net assets		39,435	27,797
Charity funds			
Unrestricted funds		39,435	27,797

These financial statements were approved and authorised for issue by the Trustees on **16 October 2022** and signed on their behalf by:

W Moore

Mr W Moore
Chairman

Ms B L Daley
Treasurer

The notes on pages 6 to 8 form an integral part of these financial statements.

1 Summary of significant accounting policies

1.1 General information

African Caribbean Forum is an unincorporated charity registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the promotion and management of the community centre.

1.2 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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

1.3 Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.5 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

1.5 Income recognition continued

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Where practical, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes costs of applying for grants and other fundraising events held by the charity.

Expenditure on charitable activities includes the administration of bookings, upkeep, servicing and maintenance costs relating to the community centre; and

Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	25% reducing balance

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.11 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

2 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2021	31,247	31,247
Additions	5,753	5,753
At 31 March 2022	37,000	37,000
Depreciation		
At 1 April 2021	23,395	23,395
Charge for the year	3,403	3,403
At 31 March 2022	26,798	26,798
Net book value		
At 31 March 2022	10,202	10,202
At 31 March 2021	7,852	7,852

3 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	566	483
Other creditors	852	850
	1,418	1,333

4 Trustee remuneration

During the year, no remuneration was paid to any of the Trustees.

5 Control

The Charity is controlled by the Trustees as a body. No individual Trustee has any control over the Charity.