

FORUM CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

FORUM CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Alltoft Ms T A Lamb P Van Der Zande K Stevenson Ms P Oluotch Ms C Bishop	(Appointed 23 July 2023)
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Charity number	1107013
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Auditor	Fawley Judge & Easton Chartered Certified Accountants 1 Parliament Street Hull East Yorkshire HU1 2AS
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FORUM CIO

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FORUM CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

Forum's charitable objectives are:

To promote any charitable purpose for the benefit of the community in North Yorkshire, South Yorkshire, West Yorkshire, the East Riding of Yorkshire and Kingston Upon Hull and North Lincolnshire and North East Lincolnshire (hereinafter called 'the area of benefit') and in particular the protection of health, and the relief of poverty, distress and sickness, and in the furtherance of said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same and to that end to bring together representatives of voluntary organisations and statutory authorities within the area of benefit.

The Trustees have referred to and paid due regard to the Charity Commission's general guidance on public benefit when reviewing Forum aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Forum works to raise the profile of the voluntary and community sector at all levels and to promote the benefits of engaging with people and communities who are marginalised or disadvantaged. All the activities, projects and initiatives that Forum undertakes are for the benefit of the users, volunteers and employees of our member organisations and other voluntary organisations, and communities in our area of benefit. We work on behalf of more than 300 health and social care organisations operating in Yorkshire and the Humber region.

We work to ensure that:

- The independent voice of the not-for-profit sector is listened to by key public sector decision-makers and funders.
- Our member organisations and the groups and communities we support have the information, knowledge, skills and resources necessary to shape, influence and deliver services.
- Positive working relationships within and across the not-for-profit sector and other partners are promoted.
- The views of communities and members of the public are taken into account in the development, design, implementation and review of local services.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

During the financial year ending March 2024, Forum delivered the following projects:

- Calderdale VSI Alliance (voluntary sector infrastructure support), funded by Calderdale Metropolitan Borough Council and the Calderdale Cares Partnership.
- Sector Support North East Lincolnshire, funded by North East Lincolnshire Council and the North East Lincolnshire Health and Care Partnership.
- Sector Connect Hull, funded by Hull City Council and delivered in partnership with Hull CVS.
- Community Navigation (citywide social prescribing programme), funded by Hull City Council.
- Hull Poverty Truth Commission, funded by Hull City Council, bringing together people with lived experience of struggling against poverty and the civic and business leaders that make decisions which impact on their lives.
- Primary Care Social Prescribing Link Worker Service, based in the Symphonie, Acclaim and Haxby Primary Care Networks in Hull.
- The Humber and North Yorkshire Health and Care Partnership VCSE Collaborative, which is designed to support the voluntary and community sector in both Hull and North East Lincolnshire to influence the strategic development of the Integrated Care System. This also includes strategic representation in terms of both the Hull Health and Care Partnership and the North East Lincolnshire Health and Care Partnership and associated sub-groups. Funding has also been made available to facilitate specific pieces of work on behalf of the wider Partnership, including engagement around vaccination and immunisation and use of the NHS App.
- Forum Consultancy, which focuses on organisational development services provided directly to, and funded by, members, VCS organisations and other stakeholders in the region.
- The administration and management of a number of strategic grants programmes targeted at voluntary and community sector groups and organisations.
- Newsletters, E-Bulletins and briefing papers have been produced regularly to inform our members and subscribers of local, regional and national issues. Over the past year we have also re-branded the organisation and produced a new website as a single point of contact for individuals and groups and organisations wanting to access our services.

Facilitating the Hull VCSE Assembly, which provides a regular network and engagement opportunity for a diverse range of voluntary and community sector groups and organisations.

- Leading on the development of the New Models of Commissioning programme, which is designed to increase and maximise opportunities for the VCSE to contribute to integrated service delivery in Hull.
- Leading on the development and management of the new Settling In Service Hospital Discharge Programme to facilitate the effective and safe discharge of patients from acute settings through co-ordinated support from a collaborative of voluntary and community sector groups and organisations.

Volunteers

Across all its projects, Forum supports hundreds of voluntary organisations and the significant contribution of the volunteers within these organisations is greatly valued. Within our work in the Calderdale VSI Alliance we directly manage the volunteer brokerage service, provide training and support to organisations around volunteering good practice and act as the key link for the mobilisation of a co-ordinated Volunteer Hub providing targeted volunteer support.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The Trustees are pleased to present their report and the financial statements for Forum-CIO for the year ended 31st March 2024.

Beyond the challenges presented by the pandemic and cited in our previous year's report, Forum CIO has continued to be presented with longer term challenges associated with the social, health and economic inequalities caused by the continued increases in the cost of living for our local communities.

Our sector has continued to adapt and innovate to respond to the challenges and change across our operational landscape. Forum CIO is proud that amidst these unprecedented times the value of our services and support remains strong and we are well-positioned to be a key player in this complex landscape.

The role the Forum CIO continues to play as a key infrastructure organisation across our area of benefit, bringing together voluntary and statutory sector organisations to tackle health and social inequalities, remains vital. It is evident the voice of the sector is becoming increasingly important in decision-making forums. Ensuring the voice is heard, and action is taken as a result, is even more vital. It is clear there is a job to do and as Trustees we are confident Forum CIO is well-positioned to do this.

Forum CIO Trustees are proud of the achievements of the organisation in the last year, in particular:

Its role in the work to develop new, integrated models of commissioning in Hull. The new commissioning principles proposed present an opportunity to increase the role of the VSCEs as key delivery partner alongside public sector

- organisations and introduce ways of working that would enable more effective partnership and collaborative arrangements.
- Maintaining the organisation's financial stability, which is reflected by the level of free reserves held throughout the year.
- The development of business continuity and risk management plans and procedures that underpin Forum's sustainability and signal its organisational maturity.

It has also been fantastic to hear of the engagement during the year with Forum CIO employees in relation to health and wellbeing activities and support. The executive team and Trustees recognise the growing importance of looking after our people to ensure we can continue to look after others.

The Trustees want to thank the senior management team and wider team for their continued support and commitment throughout this year and for ensuring Forum is future proof.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Charitable activities

Amongst the charitable activities carried out by Forum CIO during the current year are the following:

- Forum CIO has continued to provide an infrastructure support service in Calderdale by working as part of a wider voluntary and community sector Alliance. This has included the management of a volunteer brokerage service.
- Sector Support North East Lincolnshire staff have continued to provide voluntary and community sector infrastructure support services across the borough in partnership with the North East Lincolnshire VCSE Alliance. This includes focused work on developing a mental health alliance and community food initiatives.
- The Community Navigation and the Primary Care Social Prescribing Link Worker Service continue to support patients and members of the public to tackle barriers and access services across the city.
- The Chief Officer and the Sector Support North East Lincolnshire Delivery Manager act as representatives for Hull and North East Lincolnshire on the Humber and North Yorkshire Health and Care Partnership VCSE Collaborative. The Chief Officer chairs the group, which has facilitated voluntary sector influence into the strategic development of the Integrated Care System and represents the wider VCSE on the system-level Integrated Care Board
- The Sector Connect Hull VCSE Infrastructure Support service provides free advice and guidance to voluntary groups, charities and social businesses in Hull.
- The Hull Poverty Truth Commission brings together a consortium of 13 organisations to recruit and work with Community Commissioners over a two-year period. The project is part of a national network of Poverty Truth Commissions, aiming to create local system changes that make a real difference and improve the lives of people struggling against poverty.
- In Calderdale, Forum CIO has supported the engagement and participation of local voluntary and community sector groups and organisations in the work of the Calderdale Cares Board. This will provide opportunities for the integration of voluntary and community sector service provision into new health and social care arrangements via the development of a VCSE Assembly and other networks.
- Through the development of our community engagement portfolio and the administration of small grant programmes we have supported local groups and organisations to deliver targeted activity to their members, aimed at improving health and social care outcomes for communities experiencing health inequalities. We have adopted a development and empowerment model to support this work.

Internal and external factors

In common with all voluntary and community organisations, Forum CIO continues to seek sustainable funding for its core and project-based activities to build on the strong foundations it has developed, particularly over the period of review and growth that it has undergone in the past six years. While the charity continues to receive the majority of its funding by delivering commissioned services, staff and trustees will consider all new and relevant opportunities that arise from identified need in the communities we operate in, as well as changes in local, regional or national priorities.

Administration

Forum CIO continuously reviews its administrative policies and procedures and has developed a number of Standard Operating Procedures over the past year. We are proactive in supporting both the Mindful Employer and the Fundraising Standards Board ethos and protocols.

During the year Forum CIO has employed a staff team of thirty-one, divided between Lowgate House (Hull), Centre 4 (Grimsby) and The Resource Centre (Halifax).

Forum CIO has also secured additional premises in Hull in order to develop a separate meeting and events space within the Princes Quay shopping centre. The Community Navigation Service operates from this site in order to provide easy access to members of the public and the space is also available for hire by both voluntary and community sector partners. The development of Forum@PQ has been a significant achievement, and the site has been well-utilised over the past year.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-months' expenditure. In the 2023-2024 financial year, Forum CIO continued to see a rise in income. As within previous years this was due in part to the management of restricted grant funds on behalf of the sector. Free reserves stand at £478,772, equating to approximately four months' running costs; this level of reserves has been maintained throughout the year.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the charity's current activities can continue to run while consideration is given to ways in which additional funds may be raised.

Reserves are monitored on a quarterly cycle by the trustee body to ensure that the charity works consistently towards the level set out in the policy, and to ensure that reserves are put to work and invested in new services where a need is identified.

Principal funding sources

The principal funding sources for the Organisation are;

- Calderdale Metropolitan Borough Council and the Calderdale Cares Partnership
- Hull City Council and the Hull Health and Care Partnership
- North East Lincolnshire Council and the North East Lincolnshire Health and Care Partnership
- West Yorkshire Combined Authority
- NHS England
- Humber and North Yorkshire Health and Care Partnership
- Symphonie, Acclaim and Haxby Primary Care Networks (Hull)

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Both the organisational risk register and the organisational Business Continuity Plan have been reviewed and updated by Trustees over the past year.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Amongst the future plans of the organisation are the following activities:

- Further our involvement in the Humber and North Yorkshire Health and Care Partnership VCSE Collaborative. This will include ensuring that the voluntary and community sector is integrated into new and emerging structures at both a system and place level, maximising future service opportunities.
- Supporting the integration of the voluntary and community sector into a co-ordinated community service offer in both Hull and North East Lincolnshire..
- Identifying future development opportunities on a local and regional level linked to enhancing the capacity and capability of the sector to deliver services in a changing strategic landscape.
- Expanding Forum CIO's portfolio of charged-for services to the voluntary and community sector, funders and statutory agencies.
- Expanding our role in supporting co-ordinated community engagement activity, ensuring that all groups and communities have an opportunity to contribute to the development of emerging plans and services.
- Contributing to the development of both the lived experience and trauma informed agendas in Hull.
- Working with groups and organisations to develop strong service delivery collaboratives to collectively deliver integrated services as part of wider health and social care service transformation.
- Leading on the delivery of the Community Inclusion Plan.
- Designing and developing the second phase of Hull's Poverty Truth Commission, with a focus on communities experiencing health inequalities.
- Supporting the development of a strategic Poverty Partnership to bring together initiatives working on food, fuel and finance to develop a co-ordinated approach to working pro-actively with our most vulnerable communities.
- Work around the voluntary and community sector's digital maturity and the development of first stage of a voluntary and community sector data dashboard.
- Strengthening and developing VCSE networking opportunities including the VCSE Assembly model in Hull and North East Lincolnshire.

Structure, governance and management

Forum is a Charitable Incorporated Organisation. It is a registered charity in England and Wales, registration number 1107013. The governing document is a constitution.

The Chief Officer and his staff report to the Trustees through discussions and written reports at meetings held on a quarterly basis.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Alltoft
Ms T A Lamb
P Van Der Zande
K Stevenson
Ms P Oluotch
Ms C Bishop

(Appointed 23 July 2023)

FORUM CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of new Trustees

Trustees are generally appointed from within the membership of the charity, and by the members of the charity. Trustees can be co-opted to supply additional expertise not found within the membership. Where this is deemed necessary, trustee recruitment will be undertaken through an open process and ratified through the annual general meeting, or a meeting held for that purpose.

None of the Trustees has any beneficial interest in the company, unless where allowable in the governing document and stated in related party transactions.

Organisational structure

The Chief Officer and his staff report to the Trustees via personal discussions and meetings held on a quarterly basis.

Induction and training of new Trustees

New trustees are given a full induction programme designed by the company's management and all trustees are given access to all training materials.

Related parties

Forum, by its nature, works with member organisations. The Trustees are generally drawn from this membership. Any transactions with member organisations are carried out within the criteria established for each project and in line with the organisation's Conflict of Interest policy.

The Trustees' report was approved by the Board of Trustees.



Ms C Bishop
Trustee

12 December 2024

FORUM CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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;
- state whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

FORUM CIO

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FORUM CIO

Opinion

We have audited the financial statements of Forum CIO (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

FORUM CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FORUM CIO

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Leathley (Senior Statutory Auditor)
for and on behalf of Fawley Judge & Easton

12 December 2024

Chartered Certified Accountants
Statutory Auditor
1 Parliament Street
Hull
East Yorkshire

FORUM CIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FORUM CIO

HU1 2AS

Fawley Judge & Easton is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FORUM CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	1,015,591	788,380	1,803,971	750,831	606,261	1,357,092
Investments	4	2,351	-	2,351	974	-	974
Total income		<u>1,017,942</u>	<u>788,380</u>	<u>1,806,322</u>	<u>751,805</u>	<u>606,261</u>	<u>1,358,066</u>
Expenditure on:							
Charitable activities	5	941,328	867,691	1,809,019	855,018	366,526	1,221,544
Net incoming/(outgoing) resources before transfers		<u>76,614</u>	<u>(79,311)</u>	<u>(2,697)</u>	<u>(103,213)</u>	<u>239,735</u>	<u>136,522</u>
Gross transfers between funds		<u>(40,765)</u>	<u>40,765</u>	<u>-</u>	<u>(24,372)</u>	<u>24,372</u>	<u>-</u>
Net income/(expenditure) for the year/							
Net movement in funds		<u>35,849</u>	<u>(38,546)</u>	<u>(2,697)</u>	<u>(127,585)</u>	<u>264,107</u>	<u>136,522</u>
Fund balances at 1 April 2023		<u>442,923</u>	<u>299,572</u>	<u>742,495</u>	<u>570,507</u>	<u>35,466</u>	<u>605,973</u>
Fund balances at 31 March 2024		<u><u>478,772</u></u>	<u><u>261,026</u></u>	<u><u>739,798</u></u>	<u><u>442,922</u></u>	<u><u>299,573</u></u>	<u><u>742,495</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FORUM CIO

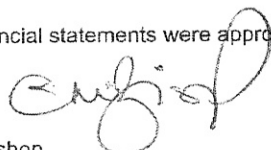
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		2,251		545
Current assets					
Debtors	12	89,612		183,813	
Cash at bank and in hand		1,493,675		964,870	
		1,583,287		1,148,683	
Creditors: amounts falling due within one year	13	(845,740)		(406,733)	
Net current assets			737,547		741,950
Total assets less current liabilities			739,798		742,495
Net assets excluding pension liability			739,798		742,495
The funds of the charity					
Restricted income funds	14	261,026		299,573	
Unrestricted funds		478,772		442,922	
		739,798		742,495	

The financial statements were approved by the Trustees on 12 December 2024

Ms C Bishop
Trustee



FORUM CIO

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	18		528,744		201,054
Investing activities					
Purchase of tangible fixed assets		(2,290)		-	
Investment income received		2,351		974	
Net cash generated from investing activities			61		974
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			528,805		202,028
Cash and cash equivalents at beginning of year			964,870		762,843
Cash and cash equivalents at end of year			1,493,675		964,870

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Forum CIO is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on a reducing balance basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Charitable Contract Income	Grant Related Income	Total 2024	Charitable Contract Income	Grant Related Income	Total 2023
	2024	2024		2023	2023	
	£	£	£	£	£	£
Services provided under contract	1,187,325	-	1,187,325	936,296	-	936,296
Performance related grants	547,646	69,000	616,646	-	420,796	420,796
	<u>1,734,971</u>	<u>69,000</u>	<u>1,803,971</u>	<u>936,296</u>	<u>420,796</u>	<u>1,357,092</u>
Analysis by fund						
Unrestricted funds	1,015,591	-	1,015,591	750,831	-	750,831
Restricted funds	719,380	69,000	788,380	185,465	420,796	606,261
	<u>1,734,971</u>	<u>69,000</u>	<u>1,803,971</u>	<u>936,296</u>	<u>420,796</u>	<u>1,357,092</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>2,351</u>	<u>974</u>

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Charitable Contract Expenditure	Grant Related Expenditure	Total 2024	Charitable Contract Expenditure	Grant Related Expenditure	Total 2023
	2024 £	2024 £	£	2023 £	2023 £	£
Staff costs	892,528	-	892,528	707,990	50,746	758,736
Telephone	11,126	-	11,126	8,803	547	9,350
Postage and Stationery	1,750	-	1,750	955	108	1,063
Marketing	6,568	-	6,568	9,082	2,041	11,123
Meetings	28,023	-	28,023	12,166	8,082	20,248
Staff and Members Expenses	16,491	-	16,491	4,966	3,938	8,904
Website and IT Expenses	33,932	-	33,932	36,249	-	36,249
Members Development	669,878	69,000	738,878	5,303	262,835	268,138
Furniture	590	-	590	4,800	-	4,800
	<u>1,660,886</u>	<u>69,000</u>	<u>1,729,886</u>	<u>790,314</u>	<u>328,297</u>	<u>1,118,611</u>
Share of support costs (see note 6)	59,808	-	59,808	74,473	4,607	79,080
Share of governance costs (see note 6)	19,325	-	19,325	23,478	375	23,853
	<u>1,740,019</u>	<u>69,000</u>	<u>1,809,019</u>	<u>888,265</u>	<u>333,279</u>	<u>1,221,544</u>
Analysis by fund						
Unrestricted funds	941,328	-	941,328	855,018	-	855,018
Restricted funds	798,691	69,000	867,691	33,247	333,279	366,526
	<u>1,740,019</u>	<u>69,000</u>	<u>1,809,019</u>	<u>888,265</u>	<u>333,279</u>	<u>1,221,544</u>

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs allocated to activities

	2024 £	2023 £
Depreciation	584	126
	4,570	4,181
	5,518	349
	35,330	52,773
	6,103	4,250
	7,181	16,935
	522	466
Governance costs	19,325	23,853
	<u>79,133</u>	<u>102,933</u>
Analysed between:		
Contract Related	79,133	97,951
Grant Related	-	4,982
	<u>79,133</u>	<u>102,933</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>584</u>	<u>126</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	<u>32</u>	<u>28</u>
Employment costs	2024 £	2023 £
Wages and salaries	<u>892,528</u>	<u>758,736</u>

There were no employees whose annual remuneration was more than £60,000.

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9

Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

2024

2023

£

£

Aggregate compensation

139,277

132,300

10

Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11

Tangible fixed assets

Fixtures and fittings

£

Cost

At 1 April 2023

14,838

Additions

2,290

At 31 March 2024

17,128

Depreciation and impairment

At 1 April 2023

14,293

Depreciation charged in the year

584

At 31 March 2024

14,877

Carrying amount

At 31 March 2024

2,251

At 31 March 2023

545

12

Debtors

2024

2023

£

£

Amounts falling due within one year:

Trade debtors

87,964

182,200

Other debtors

1,648

1,613

89,612

183,813

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13	Creditors: amounts falling due within one year	2024	2023
		£	£
	Trade creditors	16	5,635
	Other creditors	845,724	401,098
		<u>845,740</u>	<u>406,733</u>

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Movement in funds			Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
West Yorkshire Police and Crime Commissioner Grant	-	-	(4,677)	4,677	-	14,500	(14,500)	-	-
North East Lincolnshire COVID-19 grant for distribution	-	21,344	(13,303)	-	8,040	69,000	(80,462)	3,422	-
Primary Care	-	-	-	-	-	135,015	(137,835)	2,820	-
Humber Coast and Vale SSC	-	113,100	(7,658)	-	105,442	-	-	-	105,442
SSNEL	-	-	-	-	-	189,038	(200,423)	11,385	-
NEL Hospital Discharge	-	27,975	-	-	27,975	-	(27,975)	-	-
Hull City Council Waiting Well Pilot	35,466	14,750	(32,190)	-	18,026	-	(9,508)	-	8,518
Green Social Prescribing	-	10,565	(30,259)	19,694	-	-	-	-	-
Asylum Seekers	-	33,000	(33,000)	-	-	-	-	-	-
Winter Warmth	-	199,844	(199,750)	-	94	-	-	-	94
Community Connectors	-	171,031	(33,247)	-	137,784	200,254	(193,277)	-	144,761
Hull Poverty Truth	-	14,652	(12,441)	-	2,211	-	-	-	2,211
	35,466	606,261	(366,525)	24,371	299,572	788,380	(867,691)	40,765	261,026

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	442,923	1,017,942	(941,328)	(40,765)	478,772
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	570,507	751,805	(855,018)	(24,372)	442,922

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	2,251	-	2,251
Current assets/(liabilities)	476,521	261,026	737,547
	478,772	261,026	739,798
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	545	-	545
Current assets/(liabilities)	442,377	299,573	741,950
	442,922	299,573	742,495

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18	Cash generated from operations	2024	2023
		£	£
	(Deficit)/surplus for the year	(2,697)	136,522
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,351)	(974)
	Depreciation and impairment of tangible fixed assets	584	126
	Movements in working capital:		
	Decrease/(increase) in debtors	94,201	(76,678)
	Increase in creditors	439,007	142,058
	Cash generated from operations	528,744	201,054

19 Analysis of changes in net funds

The charity had no material debt during the year.