

Charity Registration No. 1107013

FORUM CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

FORUM CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Van Der Zande
K Stevenson
Ms P Oluotch
Ms C Bishop

Charity number (England and Wales)

1107013

Auditor

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

FORUM CIO

CONTENTS

	Page
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent auditor's report	7 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 22

FORUM CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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, 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. In the furtherance of these purposes, to promote and organise co-operation in achieving them, and to bring together representatives of voluntary organisations and statutory authorities within the area of benefit.

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing Forum's aims and objectives and when planning future activities.

Forum works to raise the profile of the voluntary and community sector (VCS) at all levels and to promote the benefits of engaging with marginalised and disadvantaged communities. All Forum's projects and initiatives are designed to benefit the users, volunteers and employees of our member organisations and the communities within our area of benefit.

We work on behalf of more than 300 health and social care organisations across Yorkshire and the Humber region.

Forum seeks to ensure that:

- The independent voice of the not-for-profit sector is heard by key public sector decision-makers and funders.
- Our member organisations, and the communities we support, have the information, knowledge, skills and resources to shape, influence and deliver services.
- Strong and positive working relationships are promoted across the sector and with statutory partners.
- The views of communities, members of the public and people with lived experience are central to the development, design, delivery 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 2025

Charitable Activities

During the year, Forum delivered a broad range of projects across our three main areas of work:

1. Supporting the voluntary and community sector

Providing governance, funding, partnership, and safeguarding support, as well as strategic representation:

- **Calderdale VSI Alliance**, funded by Calderdale Metropolitan Borough Council and Calderdale Cares Partnership. This project concluded on 31 March 2025, marking the successful completion of Forum's longest-running initiative.
- **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.
- Facilitation of the **Hull VCSE Assembly** and **North East Lincolnshire Forum**, providing regular engagement opportunities for a diverse range of VCS organisations.

2. Connecting people to community-based activities

Working in a person-centred way to help people find local activities that improve their health and wellbeing:

- **Community Navigation (citywide social prescribing programme)**, funded by Hull City Council, including management of the *Live Well Hull* Community Directory.
- **Primary Care Social Prescribing Link Worker Service**, operating across the Acclaim and Haxby Primary Care Networks in Hull.

3. Engaging people and communities in service design

Gathering insight and co-producing solutions that improve local services:

- **Hull Poverty Truth Commission**, funded by Hull City Council, bringing together people with lived experience of poverty with civic and business leaders.
- **Community Engagement**, including winter planning support, Poverty Partnership facilitation, mental health engagement, and Sport England consultation.
- **Community Inclusion Project**, funded by Hull City Council through MHCLG, supporting participation and inclusion across communities.
- **Lived Experience Project**, commissioned through the Council's Changing Futures programme (MHCLG-funded), supporting people with multiple unmet needs.

Other key work:

- **Humber and North Yorkshire Health and Care Partnership VCSE Collaborative**, ensuring local VCS representation in regional health and care systems.
- Administration and management of **strategic grant programmes** for VCS organisations.
- Support for the **Settling In Service (Hospital Discharge Programme)**, facilitating effective patient discharge through coordinated voluntary sector support.
- Delivery of **core services** including regular e-bulletins and briefings on local, regional and national issues.

Volunteers

Across all its projects, Forum supports hundreds of voluntary organisations, and recognises the invaluable contribution of volunteers across our member groups. Their commitment underpins the delivery and success of many of the projects we support.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

2024–25 was a year of growth, collaboration, and consolidation for Forum. Key achievements include:

- **Opening of our new premises at Princes Quay (Forum@PQ)** which is now fully operational as a vibrant hub for our own projects and the wider sector, hosting Hull's VCSE Assembly and offering space for meetings, training and community events.
- Successful delivery of the **Poverty Truth Commission 'Awakening Event'** (July 2024), celebrating the achievements of commissioners and amplifying the voices of those with lived experience of poverty.
- **'Power of Voice' storytelling event** (January 2025) – Forum's first fully co-produced event with people with lived experience of multiple unmet need.
- **Representation on the Hull Safeguarding Children Executive Board**, and speaking at the "Working Together to Safeguard Children" annual conference, making Hull one of the few areas nationally with VCSE representation at this level.
- **Joint VCSE Assembly** with Hull CVS and the Smile Foundation, fostering collaboration between Hull and East Riding organisations on integrated neighbourhood health planning.
- **Coordination of the community response** to the civil unrest in Hull (summer 2024), with the Community Inclusion team playing a vital role in local recovery and reassurance.
- **Recommissioning and contract extensions** for several key projects, including *Community Navigation* and *Sector Support North East Lincolnshire*, securing continued stability for frontline services.
- **Professional development achievements**, with two staff in North East Lincolnshire gaining a *Certificate in Charity Governance* from the Chartered Governance Institute.
- Development of Forum's **first CPD-accredited Safeguarding Training Course**, enhancing local capacity for good governance and practice.
- **Creation of digital media content**, including videos showcasing the impact Forum's is able to facilitate through its partnerships, and importantly a range of community stories which otherwise may go untold.

These achievements collectively strengthened Forum's visibility, reach, and credibility as a trusted partner in health and social care transformation across Yorkshire and the Humber.

Internal and External Factors

Like many voluntary and community organisations, Forum continues to navigate a dynamic and evolving funding environment against rising operational costs. The continued shift towards partnership-based commissioning and integrated health and care delivery presents both challenges and opportunities.

Forum's focus remains on sustainable growth, effective partnership working, and ensuring that the voices of our communities inform local priorities. The Trustees and staff actively review emerging policy developments, these include the Yorkshire devolution agenda and NHS integration frameworks – to identify future opportunities aligned with Forum's strategic objectives.

Administration

Forum continuously reviews its governance, administrative and operational processes to ensure efficiency, compliance and good practice. Over the past year, several **Standard Operating Procedures** have been introduced to strengthen internal controls and staff guidance.

We continue to uphold the ethos and principles of both the **Mindful Employer** and **Fundraising Standards Board**, ensuring that our work reflects integrity, inclusivity and respect.

Forum employed **31 staff** during the year, based across our offices in Hull (Lowgate House and Princes Quay), Grimsby (Centre4) and Halifax (The Resource Centre).

The development of **Forum@PQ** has been a significant milestone, providing a visible and accessible base for the Community Navigation Service and a valuable meeting space for partners and the wider sector.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It is Forum's policy to maintain unrestricted reserves at a level equivalent to between three and six months' expenditure.

During 2024–25, unrestricted income increased while restricted income decreased, reflecting the natural cycle of grant-funded project delivery and the completion of major long-term programmes.

Free reserves at year-end stood at **£455,659**, equivalent to just under three months' running costs, representing a modest reduction from the previous year. The Trustees consider this an appropriate and prudent level to maintain operational stability and manage unforeseen financial risks.

Reserves are reviewed quarterly by the Trustees to ensure alignment with policy and to enable reinvestment in new services where there is demonstrable community need.

Principal funding sources

The charity's principal funding sources during the year included:

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

The Trustees regularly review funding streams and monitor associated risks through the organisational Risk Register and Business Continuity Plan, both of which were updated and approved during the year.

Plans for future periods

Looking ahead, Forum aims to build on its strong foundations and sector leadership. Planned priorities include:

- Engaging proactively in opportunities arising from the **Hull and East Riding** and **Greater Lincolnshire Devolution Deals**.
- Building on our **lived experience** and **trauma-informed practice** work, ensuring community voices continue to shape service design.
- Developing and supporting **delivery collaboratives** to strengthen integrated service models across health and social care.
- Working towards the aims and outcomes of Hull's **Community Plan**, helping communities access and benefit from new funding and partnership opportunities across the city
- Delivering **Phase Two of Hull's Poverty Truth Commission**, with a renewed focus on tackling health inequalities and systemic barriers to wellbeing.

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.

FORUM CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

Mr S Alltoft	(Resigned 1 January 2025)
Ms T A Lamb	(Resigned 1 January 2025)
P Van Der Zande	
K Stevenson	
Ms P Oluotch	
Ms C Bishop	

Trustee Recruitment and Induction

Trustees are generally appointed from within Forum's membership and are elected by members. Where additional expertise is required, Trustees may be co-opted through an open recruitment process and formally ratified by the Board or at the AGM.

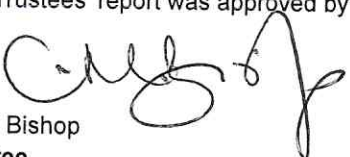
Auditor

In accordance with the charity's constitution, the appointment of an auditor will be ratified at the Annual General Meeting.

Related parties

Given Forum's representative nature, Trustees are often connected with member organisations. All transactions with member organisations are conducted transparently and in accordance with the charity's **Conflict of Interest Policy**.

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


Ms C Bishop
Trustee

27 November 2025

FORUM CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025 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 2025 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 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 requires 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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees 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
Chartered Certified Accountants
Statutory Auditor
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

27 November 2025

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 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	1,599,623	467,770	2,067,393	1,015,591	788,380	1,803,971
Investments	4	2,878	-	2,878	2,351	-	2,351
Total income		<u>1,602,501</u>	<u>467,770</u>	<u>2,070,271</u>	<u>1,017,942</u>	<u>788,380</u>	<u>1,806,322</u>
Expenditure on:							
Charitable activities	5	1,625,614	622,712	2,248,326	941,328	867,691	1,809,019
Gross transfers between funds		-	-	-	(40,765)	40,765	-
Net expenditure for the year/ Net movement in funds		<u>(23,113)</u>	<u>(154,942)</u>	<u>(178,055)</u>	<u>35,849</u>	<u>(38,546)</u>	<u>(2,697)</u>
Fund balances at 1 April 2024		<u>478,772</u>	<u>261,026</u>	<u>739,798</u>	<u>442,923</u>	<u>299,572</u>	<u>742,495</u>
Fund balances at 31 March 2025		<u><u>455,659</u></u>	<u><u>106,084</u></u>	<u><u>561,743</u></u>	<u><u>478,772</u></u>	<u><u>261,026</u></u>	<u><u>739,798</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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,857		2,251
Current assets					
Debtors	12	381,164		89,612	
Cash at bank and in hand		1,185,696		1,493,675	
		1,566,860		1,583,287	
Creditors: amounts falling due within one year	13	(1,006,975)		(845,740)	
Net current assets			559,885		737,547
Total assets less current liabilities			561,742		739,798
The funds of the charity					
Restricted income funds	14	106,084		261,026	
Unrestricted funds	15	455,658		478,772	
		561,742		739,798	

The financial statements were approved by the Trustees on 27 November 2025

Ms C Bishop
Trustee



FORUM CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(310,667)		528,744
Investing activities					
Purchase of tangible fixed assets		(190)		(2,290)	
Investment income received		2,878		2,351	
Net cash generated from investing activities			2,688		61
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(307,979)		528,805
Cash and cash equivalents at beginning of year			1,493,675		964,870
Cash and cash equivalents at end of year			1,185,696		1,493,675

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 2025

3 Charitable activities

	Charitable Contract Income	Grant Related Income	Total 2025	Charitable Contract Income	Grant Related Income	Total 2024
	2025	2025		2024	2024	
	£	£	£	£	£	£
Services provided under contract	1,203,467	-	1,203,467	467,945	-	467,945
Grant income	-	863,926	863,926	-	1,336,026	1,336,026
	<u>1,203,467</u>	<u>863,926</u>	<u>2,067,393</u>	<u>467,945</u>	<u>1,336,026</u>	<u>1,803,971</u>
Analysis by fund						
Unrestricted funds	1,203,467	396,156	1,599,623	467,945	547,646	1,015,591
Restricted funds	-	467,770	467,770	-	788,380	788,380
	<u>1,203,467</u>	<u>863,926</u>	<u>2,067,393</u>	<u>467,945</u>	<u>1,336,026</u>	<u>1,803,971</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,878</u>	<u>2,351</u>

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Charitable Contract Expenditure	Grant Related Expenditure	Total 2025	Charitable Contract Expenditure	Grant Related Expenditure	Total 2024
	2025 £	2025 £	£	2024 £	2024 £	£
Staff costs	876,693	145,422	1,022,115	338,347	554,181	892,528
Depreciation and impairment	584	-	584	-	-	-
Telephone	10,482	893	11,375	5,143	5,983	11,126
Postage and Stationery	1,962	113	2,075	924	826	1,750
Marketing	10,082	369	10,451	4,261	2,307	6,568
Meetings	26,161	1,942	28,103	15,127	12,896	28,023
Staff and Members Expenses	9,064	1,142	10,206	12,631	3,860	16,491
Website and IT Expenses	10,482	-	10,482	15,028	18,904	33,932
Contribution to Central expenses	106,400	38,000	144,400	-	-	-
Members Development	423,370	431,071	854,441	489,278	249,600	738,878
Furniture	8,876	-	8,876	590	-	590
	<u>1,484,156</u>	<u>618,952</u>	<u>2,103,108</u>	<u>881,329</u>	<u>848,557</u>	<u>1,729,886</u>
Share of support costs (see note 6)	118,590	3,760	122,350	59,808	-	59,808
Share of governance costs (see note 6)	22,868	-	22,868	19,325	-	19,325
	<u>1,625,614</u>	<u>622,712</u>	<u>2,248,326</u>	<u>960,462</u>	<u>848,557</u>	<u>1,809,019</u>
Analysis by fund						
Unrestricted funds	1,625,614	-	1,625,614	941,328	-	941,328
Restricted funds	-	622,712	622,712	19,134	848,557	867,691
	<u>1,625,614</u>	<u>622,712</u>	<u>2,248,326</u>	<u>960,462</u>	<u>848,557</u>	<u>1,809,019</u>

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Depreciation	-	584
Insurance	7,142	4,570
Sundries	2,199	5,518
Premises Expenses	56,155	35,330
Publications	11,678	6,103
Equipment	9,534	7,181
Bank Charges	586	522
Consultancy	31,876	-
Governance costs	26,048	19,325
	<u>145,218</u>	<u>79,133</u>
Analysed between:		
Contract Related	141,458	79,133
Grant Related	3,760	-
	<u>145,218</u>	<u>79,133</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	584	584
	<u>584</u>	<u>584</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:

	2025 Number	2024 Number
Staff	<u>32</u>	<u>32</u>
Employment costs	2025 £	2024 £
Wages and salaries	<u>1,022,115</u>	<u>892,528</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 2025

9 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	148,255	139,277

The key management personnel includes the Chief Officer, Deputy Chief Officer and Operations Manager.

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 2024	17,128
Additions	190
At 31 March 2025	17,318
Depreciation and impairment	
At 1 April 2024	14,877
Depreciation charged in the year	584
At 31 March 2025	15,461
Carrying amount	
At 31 March 2025	1,857
At 31 March 2024	2,251

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	379,516	87,964
Other debtors	1,648	1,648
	381,164	89,612

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,199	16
Other creditors	979,556	845,724
Accruals and deferred income	1,220	-
	<u>1,006,975</u>	<u>845,740</u>

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 2023 £	Movement in funds			Transfers £	Balance at 1 April 2024 £	Movement in funds			Balance at 31 March 2025 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £		
Community Inclusion	-	-	-	-	-	-	80,000	(70,856)	-	9,144
West Yorkshire Police and Crime Commissioner Grant	-	14,500	(14,500)	-	-	-	13,000	(11,220)	-	1,780
Know Your Neighbourhood	-	-	-	-	-	-	80,638	(80,638)	-	-
Fuel Champions	-	-	-	-	-	-	100,000	(100,000)	-	-
North East Lincolnshire COVID-19 grant for distribution	8,040	69,000	(80,462)	3,422	-	-	-	-	-	-
Primary Care	-	135,015	(137,835)	2,820	-	-	-	-	-	-
Affordable Warmth	-	-	-	-	-	-	-	-	-	-
Humber Coast and Vale	105,442	-	-	-	-	105,442	170,000	(169,475)	-	525
SSC	-	189,038	(200,423)	11,385	-	-	-	(66,000)	-	39,442
Summer Cooking	-	-	-	-	-	-	-	-	-	-
SSNEL	-	180,573	(203,711)	23,138	-	-	19,132	(19,132)	-	-
NEL Hospital Discharge	27,975	-	(27,975)	-	-	-	5,000	(5,000)	-	-
Hull City Council Waiting Well Pilot	18,026	-	(9,508)	-	-	-	-	-	-	-
Winter Warmth	94	-	-	-	-	8,518	-	-	-	8,518
Community Connectors	137,784	200,254	(193,277)	-	-	144,761	-	(100,391)	-	94
Hull Poverty Truth	2,211	-	-	-	-	2,211	-	-	-	44,370
										2,211
	299,572	788,380	(867,691)	40,765		261,026	467,770	(622,712)		106,084

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	478,772	1,602,501	(1,625,614)	-	455,659
Previous year:	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

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,857	-	1,857
Current assets/(liabilities)	453,801	106,084	559,885
	455,658	106,084	561,742
Per balance sheet	455,659	106,084	561,743
Balance to allocate	1	-	1
	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

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

FORUM CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Cash (absorbed by)/generated from operations	2025 £	2024 £
Deficit for the year	(178,056)	(2,697)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,878)	(2,351)
Depreciation and impairment of tangible fixed assets	584	584
Movements in working capital:		
(Increase)/decrease in debtors	(291,552)	94,201
Increase in creditors	161,235	439,007
Cash (absorbed by)/generated from operations	<u>(310,667)</u>	<u>528,744</u>
19 Analysis of changes in net funds		
The charity had no material debt during the year.		