



(A Company Limited by Guarantee)

Report and Financial Statements

For the year Ended 31st March 2022

Charity Number 1107855

Company Number 05132434

Charity Information

Registered Charity Number	1107855
Company Registration Number	05132434
Registered Address	54 Chalton Street Kings Cross Camden London NW1 1HS
Governing Document	☎ 020 7388 5720 Email: governance@forumplus.org.uk www.forumplus.org.uk Memorandum and Articles adopted 17/05/04; amended 16/12/16
Management Committee Trustees	C Dean (Chair) N Kennedy (Deputy Chair) A Sanalitra (Treasurer) D Howard R Underhill-Smith E McKenzie E Lusty M O'Reilly
Company Secretary	T Havers-Strong
Senior Management Team	Tessa Havers-Strong (Director)
Registered Office	54 Chalton Street London NW1 1HS
Independent Examiner	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG
Banker	The Co-operative Bank PLC PO Box 101 1 Balloon Street Manchester M60 4EP

Trustees' Report (incorporating the Director's Report) for the Year Ended 31 March 2022

Treasurer's Foreword

As it has been for many charities across the country, 2022 was a year of challenge and change for forum+ with the continuing Covid-19 pandemic determining the way in which our services were delivered. Throughout the year, forum+ staff adopted a hybrid approach by working from home whilst covid restrictions were in place and where possible delivering services in person when regulations allowed. Despite the challenges of the pandemic, forum+ was committed to maintaining and improving its services and we saw some fantastic successes, with new social clubs, partners and projects coming on stream. We have done all this and more, thanks to our volunteers, service partners, the Metropolitan Police and our funders. We would like to take this opportunity to thank Camden Council and Islington Council for their support for our community and our valuable work.

forum+ is very proud and honoured to be one of The Mayor of Islington's chosen charities, alongside ICAP and James' Place UK. We share Cllr Gallagher's passion for social justice and in recent years we have evolved from supporting victims of stigma and hate crime to become an educative force for the wider public with an agenda to improve community cohesion, resilience and really enhance individual wellbeing - all to create a fairer and happier society for all. The Mayor of Islington's thoughtful inclusion of our charity will very much contribute towards achieving our aims and objectives.

Our brand continued to bring together the important activities we deliver to our core clients, valued partners and the LGBT+ community. It's part of an ongoing process to realign our business to ensure future resilience and stability and so we can continue to deliver quality and value for our clients.

We were able to keep in regular contact with our clients and members, offering information about activities and support they could access online. We maintained regular contact by telephone with those who didn't have access to IT resources and were struggling with social isolation. Where necessary, we referred people to food banks, the local authorities and specialist agencies.

As well as our Advocacy work, key work streams of Community Safety and Policing remained priorities. During the period when social restrictions were at their most stringent, we saw a drop in the number of reported homophobic and transphobic hate crimes. However, levels of reported domestic violence increased during the time people were confined to their homes. After restrictions were eased, forum+ saw a sharp increase in the number of reported homophobic and transphobic hate crimes and incidents. forum+ in partnership with the local authorities, the police and other VCS organisations worked to address and raise awareness on these issues.

Surveys and consultations with our community help inform the work of forum+. Our main survey work in 2022 was centred around Covid-19, for us to understand COVID-19's effect on our local LGBT+ communities. The main survey findings of our Lockdown Experience Survey are available at <http://bit.ly/forumplusSurvey>

The hope is that the results of this analysis will prove useful in aiding the work of forum+, the local authorities and communities as we continue to support and empower the LGBT+ communities in Camden and Islington.

We are very proud of our cultural work which showcased LGBT+ history, art and performance. Throughout 2022 we enjoyed many hours of poetry, performance, spoken

word, laughing, learning and friendship making at Incite! - the forum+ monthly spoken word event and London's longest running LGBTQ+ poetry evening! We enjoyed participation from wonderful local talent as well as internationally acclaimed performers including Stonewall Riots Veteran, Rusty Rose who performed at our Incite! Pride event.

Season 2 of the forum+ International LGBTQ Film Club continued to be a success, with new members joining the film club discussion group and meeting other LGBTQ people who love film and sharing their thoughts on the topic.

The first ever forum+ Book Club launched in 2022. The club took place online with discussions and exploration of LGBTQ+ themes focussing on a different LGBTQ+ book each month. The November forum+ Book Club was an extra special event as we welcomed trans activist and author, Juno Roche to a discussion on the revelatory themes in her book 'Trans Power'.

On International Day Against Homophobia, Transphobia and Biphobia we renewed our commitment to ensuring that LGBTQ+ people are treated with dignity and respect. forum+ hosted an online Watch Party with a 50-minute programme of short documentaries and films exploring the impacts of homophobia, transphobia and biphobia. The live virtual screening was followed by a discussion and audience Q&A, where we were joined by directors Angela Clarke and Matt Houghton.

During National Hate Crime Awareness Week, forum+ hosted information stalls at local secondary schools and with the British Transport Police at stations across the boroughs of Camden and Islington. We took part in an online panel discussion examining LGBTQ+ communities experiences of hate crime and ways in which hate crime can be addressed. forum+ joined online at an event with other charities, Camden Council and Islington Council to raise awareness about hate crime, its impacts on local communities and wider society.

To commemorate World AIDS Day 2022, forum+ teamed up with our friends at Camden & Islington North West London NHS Foundation Trust to offer free and confidential instant HIV tests. Testing is key to ending HIV transmissions. The sooner people know their status, the quicker they can receive treatment if needed.

Social Groups and Community celebrations are key to helping us reach the communities we serve. We love meeting members of our local community and celebrating the rich diversity of Camden and Islington. Re-engaging with in person activities and events was one of the key highlights of 2022. It was wonderful to join in Camden and Islington community festivals and to visit the fantastic range of LGBTQ+ venues and spaces operating locally. Thank you to everyone who visited our information stalls and engaged with forum+ during our community outreach work.

Communication and online engagement with forum+ continued to grow during 2022. We are the most followed and liked London LGBTQ Forum on Facebook and have added more than 200 followers on Twitter. The forum+ Instagram account launched in July 2022 and we end the year with 470 followers. The forum+ YouTube Channel has continued to grow with over 1,100 channel views.

forum+ provides specialist consultation advice and bespoke LGBTQ+ awareness sessions. Our sessions ensure organisations are up to date with government legislation and they offer better insight and understanding of the LGBTQ+ communities. Throughout 2022 forum+ delivered talks and information sessions to the Metropolitan Police, local business, Council partners and voluntary & statutory organisations on a range of LGBTQ+ matters

In summary, we are proud to say that despite another year of hurdles and difficulties thrown up by Covid-19, we remained focused on delivering for the Public Benefit and helping our stakeholders, funders and partners to create safer, more sustainable and cohesive communities.

Andrew Sanalidro
Treasurer – forum⁺

The Management Committee presents herewith its report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102- effective 1 January 2015 (Charities SORP FRS 102) and the Companies Act 2006.

Structure Governance and Management

forum⁺ ('the Charity' / 'the Forum') is a Registered Charity and a Company Limited by Guarantee. It is governed by its Memorandum and Articles of Association. The Governing body of the Charity is the Management Committee that consists of all the Trustees. The Management Committee leads the process for recruiting new Trustees, as it deems necessary, based on an assessment of the skills and experience needed to govern the Charity.

The Management Committee oversees the work of the Director (who is not a Company Director / Trustee of the Charity under Company law). The Director is responsible for the day to day running and operational Management of the Charity and Forum staff and meets quarterly with the Management Committee.

Our Aims and Objectives

To promote equality and diversity by the elimination of discrimination in relation to Lesbian, Gay, Bisexual and Transgender ('LGBT') people living or working in Camden and where appropriate, neighbouring Boroughs in London e.g. Islington, for the benefit of the general public. Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities each year. This review looks at

-) What we have achieved and the outcomes of our work in the previous 12 months
-) The success of each key activity and benefits to those groups we are set up to help

Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the prevention and support of victims of LGBT hate crime and abuse and are undertaken to further our charitable purposes for public benefit in line with the Charity Commission's Public Benefit general guidance.

How our Activities Deliver Public Benefit and Who Used and Benefited from our Services

Advocacy, Community Safety and Policing

The Charity sees local LGBT+ people living in Camden and Islington who experience difficulty at work, in the home, on the streets or when accessing other services. We see people who experience hate crime, bullying, harassment, discrimination, housing needs, social isolation and domestic or sexual violence. Due to formal membership of Camden Council's and Islington Council's community safety panels and committees and our unique working relationship with the Police, we can provide a broad offer to service users and our funders.

Outreach

We undertake outreach to community groups and local service providers to raise the profile of our work and the support we provide. One of our primary outcomes is to increase the confidence of our members to deal with issues affecting them due to their sexuality or gender identity. The above goes a long way in supporting this aim. Particularly in 2021/22 we:

-) Supported victims of harassment and hate crime
-) Participated in National Hate Crime Awareness Week, a campaign against hate crime and domestic violence, delivering LGBT+ awareness training to statutory organisations, local business and voluntary community sector organisations.
-) Conducted surveys to identify the needs within the LGBT+ community.

Community and Social Empowerment

We run a large programme of events throughout the year to bring local people together, empower LGBT+ residents, inform non-LGBT communities and to break down social isolation within the LGBT+ community. forum+ contacts the community in a number of ways:

-) Meetings held with Partners and attendance at networking groups
-) Participating in online community events e.g. Holocaust Memorial Day
-) Social media interaction via monthly newsletter, Facebook, Twitter and postings and website
-) Public meetings and consultations
-) Social Clubs

Working with non-LGBT Allies, Partners and the Arts

Although we primarily work with our LGBT+ members we also have a remit to educate and bring together our non-LGBT allies. This helps us achieve a more cohesive community and in 2021/22 we:

-) Produced a programme of over thirty events for Camden and Islington LGBT History Month for the 16th year
-) Celebrated the creativity of professional and non-professional artists at the 12th Loudest Whispers Art Exhibition
-) Held 10 free nights of poetry (open-mic and performance) at Incite poetry, an event themed and hosted by London based LGBT+ poets
-) Created an LGBT+ book club, which met online every month
-) Participated in International Day Against Homophobia and Transphobia, Holocaust Memorial Day and World Aids Day

Staff Volunteering and Skills

The Chair and Trustees recognise the hard work and dedication of the staff managing the services we provide both to individuals, strategic partners and other organisations and we know that none of this is achievable without the many hours given by volunteers to enable us to carry out these services and to allow us to function effectively as a Board.

It is impossible to emphasise enough our gratitude to our staff and volunteers who give so much of their time and dedication to our charity to support our local communities in Camden and Islington.

Particularly in 2021/22 we:

-) Created new volunteer roles
-) Expanded our social media presence on Twitter and Facebook
-) Recruited new volunteers across Camden & Islington
-) Made a Strategic commitment to the development of Volunteering and Good Practice

Strategic Partnership

forum⁺ acknowledges that a small charity cannot deliver a specialist service to mirror all other local authority services on offer. As a result, we work hard to train local providers, statutory, voluntary and corporate, to ensure access to our members. This will involve a mix of training, support around marketing to local residents and importantly ensuring the services deliver their mandates in a way that produces outcomes to our members.

Specifically, in 2021/22 we:

-) Continued our strategic relationships with Camden's and Islington's community safety organisations including Safer Neighbourhoods Board, Community Safety Teams and Hate Crime Forum.
-) Represented LGBT people on local Multi-Agency domestic abuse and safety intervention panels.
-) Engaged and contributed to the Community Safety Partnership outcomes and innovations sessions.
-) Delivered talks and information sessions to the Metropolitan Police, local business, Council partners and voluntary & statutory organisations

Financial Review

During the year ending 31 March 2022 the Forum continued with its core grants from Camden Council and Islington Council

Reserves Policy

The Board has examined the charity's requirements for reserves in light of the main risks to the organisation and the Trustees have formulated a policy whereby the free reserves held by the Charity should be approximately 25% of resources expended. This would enable current activities to continue in the short term should funding drop significantly. For the close of this financial year, we are on target to achieve the objective of the reserves as per the policy.

Trustees

The Trustees, who served during the year, and up to the date of signing, are shown on page 2.

Risk Assessment

The Trustees have re-assessed and reviewed the major strategic, business and operational risks, which the charity faces and confirm that systems are established to mitigate the charity's exposure to those risks.

The Trustees review risk on a yearly basis and a full risk profile has been completed. This is available on request.

Fixed Assets

The Forum's office furniture and computer equipment were acquired at nil or very low cost. In accordance with our accounting policy, they have therefore not been capitalised.

Plans for Future Periods

We will continue to expand our advocacy and strategic plans continuing and expanding on the activities in Camden and Islington in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to work on a number of schemes with local organisations in Camden and Islington

The Board recognises the value and importance of strong leadership and good Governance to deliver a strategic service as a strategic partner. The Board will continue focus its attention on Leadership, Governance and aligning itself with best current practice.

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the result of the charitable company for that period. In preparing these statements the Trustees are required to:

-) Select suitable accounting policies and then apply them consistently;
-) Observe the methods and principles of the Charities SORP;
-) Make judgments and accounting estimates that are reasonable and prudent;
-) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

-) There is no relevant audit information of which the charitable company's auditor is unaware; and
-) The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Independent Examination

Goldwins Limited have been appointed as independent examiners, and in accordance with the provisions of the Companies Act 2006 a resolution will be proposed at the Annual General Meeting (non Public) in December that they be appointed as examiners to the company for the ensuing year.

Approval

Approved and authorised for issue by the Management Committee on 12 January 2023 and signed on its behalf by:

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Andrew Sanalidro
Treasurer - forum*

Independent examiner's report
To the members of Forum + Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Date: 30/01/2023

Forum+ Ltd**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Charitable activities	3	31,408	157,500	188,908	147,900
Total income		31,408	157,500	188,908	147,900
Expenditure on:					
Raising funds	4	6,137	-	6,137	4,066
Charitable activities	4	-	126,612	126,612	118,917
Total expenditure		6,137	126,612	132,749	122,983
Net income/ (expense) for the year	5	25,271	30,888	56,159	24,917
Net movement in funds		25,271	30,888	56,159	24,917
Reconciliation of funds:					
Total funds brought forward		66,160	-	66,160	41,243
Total funds carried forward		91,431	30,888	122,319	66,160

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Forum+ Ltd
Balance sheet
As at 31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets:					
Tangible assets	8		4,365		2,248
Current assets:					
Debtors	9	4,315		500	
Cash at bank and in hand		<u>116,889</u>		<u>71,066</u>	
		121,204		71,566	
Liabilities:					
Creditors: amounts falling due within one year	10	<u>(3,250)</u>		<u>(7,654)</u>	
Net current assets			<u>117,954</u>		<u>63,912</u>
Total net assets			<u>122,319</u>		<u>66,160</u>
Funds	11				
Restricted funds			30,888		-
General funds		<u>91,431</u>		<u>66,160</u>	
Total unrestricted funds			<u>91,431</u>		<u>66,160</u>
Total funds			<u>122,319</u>		<u>66,160</u>

For the Financial Year ended 31 March 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 12/01/2023
and signed on their behalf by:

Bettina Ratcliffe - Chair

Company registration no. 05132434

The attached notes form part of the financial statements.

Forum+ Ltd
Notes to the financial statements
For the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Forum+ Ltd
Notes to the financial statements
For the year ended 31 March 2022

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

Freehold property	2%
Fixtures and fittings	25%
Computer equipment	33%
Motor vehicles	25%

Investment properties

Investment properties are included in the balance sheet at fair value and are not depreciated. Any change in fair value is recognised in the statement of financial activities. The valuation method used to determine fair value will be stated in the notes to the accounts.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Insert pension policy in respect of individual scheme.

Forum+ Ltd
Notes to the financial statements
For the year ended 31 March 2022

2 Detailed comparatives for the statement of financial activities

	2021 Unrestricted £	2021 Restricted £	2021 Total £
Income from:			
Charitable activities:	39,150	108,750	147,900
Total income	<u>39,150</u>	<u>108,750</u>	<u>147,900</u>
Expenditure on:			
Raising funds	4,066	-	4,066
Charitable activities	10,167	108,750	118,917
Total expenditure	<u>14,233</u>	<u>108,750</u>	<u>122,983</u>
Net income	<u>24,917</u>	<u>-</u>	<u>24,917</u>
Transfers between funds			-
Net movement in funds	<u>24,917</u>	<u>-</u>	<u>24,917</u>
Total funds brought forward	41,243	-	41,243
Total funds carried forward	<u><u>66,160</u></u>	<u><u>-</u></u>	<u><u>66,160</u></u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
London Community Foundation	-	-	-	12,500
LB Camden	-	157,500	157,500	108,750
Islington Council	30,000	-	30,000	26,250
Other income	1,408	-	1,408	400
Total income from charitable activities	<u><u>31,408</u></u>	<u><u>157,500</u></u>	<u><u>188,908</u></u>	<u><u>147,900</u></u>

Forum+ Ltd
Notes to the financial statements
For the year ended 31 March 2022

4 Analysis of expenditure

Current year

	Fundraising	Charitable activities	Support costs	2022 Total	2021 Total
	£	£	£	£	£
Staff costs	-	63,898	25,431	89,329	101,364
Other Staff costs	-	-	1,547	1,547	786
Direct costs	6,137	-	-	6,137	4,066
Premises costs	-	-	18,595	18,595	9,031
Professional & consultancy fees	-	-	3,060	3,060	2,030
Office Supplies and other office costs	-	-	307	307	245
Telephone and IT support	-	-	6,214	6,214	1,260
Subscription	-	-	2,753	2,753	2,582
Bank Charges	-	-	9	9	6
Volunteers Expenses	-	-	40	40	-
Independent examination	-	-	2,150	2,150	1,600
Legal fees	-	-	2,608	2,608	13
	6,137	63,898	62,714	132,749	122,983
Support costs	-	62,714	(62,714)	-	-
Total expenditure 2022	6,137	126,612	-	132,749	122,983

Of the total expenditure, £6,137 was unrestricted (2021: £14,233) and £126,612 was restricted (2021: £108,750).

4b Analysis of expenditure

Prior year

	Fundraising	Charitable	Support	2021	2020
	£	£	£	£	£
Staff costs	-	78,003	23,361	101,364	107,635
Other Staff costs	-	-	786	786	1,090
Direct costs	4,066	-	-	4,066	6,484
Premises costs	-	-	9,031	9,031	16,080
Professional & consultancy fees	-	-	2,030	2,030	7,754
Office Supplies and other office costs	-	-	245	245	2,040
Telephone and IT support	-	-	1,260	1,260	2,531
Subscription	-	-	2,582	2,582	2,599
Bank Charges	-	-	6	6	7
Sundry	-	-	-	-	-
Donation paid	-	-	-	-	-
Volunteers Expenses	-	-	-	-	146
Independent examination	-	-	1,600	1,600	1,600
Legal fees	-	-	13	13	43
	4,066	78,003	40,914	122,983	148,009
Support costs	-	40,914	(40,914)	-	-
Total expenditure 2020	4,066	118,917	-	122,983	148,009

Of the total expenditure, £14,233 was unrestricted (2020: £80,509) and £108,750 was restricted (2020: £67,500).

Forum+ Ltd**Notes to the financial statements****For the year ended 31 March 2022**

5 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2022	2021
	£	£
Operating lease rentals:		
Property	15,990	5,471
Depreciation	1,202	2,257
Independent examination fees	1,750	1,600
	<u> </u>	<u> </u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2022	2021
	£	£
Salaries and wages	84,520	94,226
Social security costs	4,250	5,345
Employer's contribution to defined contribution pension schemes	559	1,793
	<u>89,329</u>	<u>101,364</u>

No member of staff received emoluments of more than £60,000 in this year (2021: None).

The total employee benefits including pension contributions of the key management personnel were £50,862 (2021: £46,723).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	3	3
	<u>3</u>	<u>3</u>

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Forum+ Ltd
Notes to the financial statements
For the year ended 31 March 2022
8 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At the start of the year	8,235	8,235
Additions in year	3,319	3,319
Disposals in year	-	-
At the end of the year	<u>11,554</u>	<u>11,554</u>
Depreciation		
At the start of the year	5,987	5,987
Charge for the year	1,202	1,202
Eliminated on disposal	-	-
At the end of the year	<u>7,189</u>	<u>7,189</u>
Net book value		
At the end of the year	<u>4,365</u>	<u>4,365</u>
At the start of the year	<u>2,248</u>	<u>2,248</u>

9 Debtors

	2022 £	2021 £
Other debtors	500	500
Taxation and social security	3,815	-
	<u>4,315</u>	<u>500</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	-	1,614
Accruals	3,250	6,040
	<u>3,250</u>	<u>7,654</u>

11a Analysis of net assets between funds - current year

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	4,365	-	4,365
Net current assets	87,066	30,888	117,954
Net assets at the end of the year	<u>91,431</u>	<u>30,888</u>	<u>122,319</u>

11b Analysis of net assets between funds - prior year

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,248	-	2,248
Net current assets	63,912	-	63,912
Net assets at the end of prior year	<u>66,160</u>	<u>-</u>	<u>66,160</u>

Forum+ Ltd

Notes to the financial statements

For the year ended 31 March 2022

12a Movements in funds (current year)

	At the start of the year £	Income £	Expenditure £	At the end of the year £
Restricted funds:				
LB Camden	-	157,500	126,612	30,888
Total restricted funds	-	157,500	126,612	30,888
Unrestricted funds:				
General funds	66,160	31,408	6,137	91,431
Total unrestricted funds	66,160	31,408	6,137	91,431
Total funds	66,160	188,908	132,749	122,319

12b Movements in funds (prior year)

	At the start of the year £	Income £	Expenditure £	At the end of the year £
Restricted funds:				
LB Camden	-	108,750	108,750	-
Total restricted funds	-	108,750	108,750	-
Unrestricted funds:				
General funds	41,243	39,150	14,233	66,160
Total unrestricted funds	41,243	39,150	14,233	66,160
Total funds	41,243	147,900	122,983	66,160

13 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property 2022 £	2021 £	Equipment 2022 £	2021 £
Less than 1 year	-	-	-	-
1 - 5 years	-	9,000	-	-
Over 5 years	-	-	-	-
	-	9,000	-	-

14 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

15 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).