

Forum⁺ Ltd

(A Company Limited by Guarantee)

Report and Financial Statements

For the year Ended 31st March 2023

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

☎ 020 7388 5720

Email: governance@forumplus.org.uk

www.forumplus.org.uk

Governing Document 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
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 2023**

Treasurer's Foreword

Our culture and community work expanded across a busy year for all our services. We are extremely proud of everything achieved in 2022 and we would like to highlight the support of our funders Camden Council and Islington Council, and the engagement of so many wonderful individuals from the local LGBT+ community. Thank you for your invaluable support and we hope you enjoy reading about the key achievements, successes and highlights for forum⁺ in 2022/23.

A very special highlight from 2022 was marking our milestone 20th Birthday. We celebrated with a party at The Pirate Castle in Camden on Thursday 6th October. Founded as Camden LGBT Forum in 2002, the charity rebranded to forum⁺ in 2019, and we're incredibly proud to have marked 20 years of supporting the LGBT+ communities across Camden and Islington.

The first Pride in London since 2019 was a joyous weekend of celebration and solidarity. The event marked the 50th anniversary of Pride in London and forum⁺ was delighted to participate in the event by hosting an information stall in Soho Square. Throughout Pride Month in June we enjoyed festivities across Camden and Islington with Cooking With Pride, LGBTQ tour of Queer Britain, Pride Late at The British Museum, Incite at The Apple Tree and our Book Club Pride Special.

Cooking With Pride became a forum⁺ favourite event during 2022. The cookery class is a warm, welcoming and inclusive social group where we join together to learn recipes and enjoy a delicious meal. The event takes place at St Luke's Community Centre and is free to join. Thank you to all the team at St Luke's for making us feel so welcome. We're looking forward to lots more fun in the kitchen at Cooking With Pride in the year ahead.

At forum⁺ we love interacting at outdoor activities. A key highlight from 2022 was our kayaking trips to Rainbow Paddlers at The Pirate Castle. It's so much fun paddling on the beautiful stretch of the Regent's Canal and enjoying a friendly social together afterwards. Walking is a wonderful way to exercise and socialise and in the year ahead we're looking forward to more walks, picnics and park socials in the beautiful green spaces across Camden and Islington.

2022 was a very exciting year for Incite! - the forum⁺ monthly spoken word event - London's longest running LGBTQ poetry evening! Throughout the year we met online to enjoy live online spoken word performances. Two very special in-person Incite events were held celebrating LGBT History Month and Pride Month. Thank you to all the open mic performers and audiences!

The forum⁺ International LGBTQ Film Club returned for Season 3 in October 2022. Our film club discussion group will continue to meet online throughout 2023 and we have some very special in-person events and screenings to look forward to in the year ahead. Thank you to everyone who joined our film events in 2022. We loved hearing participants' thoughts during each film club discussion group, meeting other LGBTQ people who love film and being part of a community at our fun, creative and sociable online club.

Community celebrations, conferences and festivals 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. Thank you to everyone who visited our information stalls and engaged with forum+ during our community outreach work.

Throughout the year forum+ creates a variety of cultural and commemorative events for key LGBT+ awareness and remembrance days such as Trans Day of Remembrance, International Day Against Homophobia, Transphobia and Biphobia and World AIDS Day. In 2022 forum+ participated in the Junior Citizenship Scheme in Islington. We delivered training on LGBTQ+ identities, awareness days, respect, responsibility, safety and citizenship to over 850 Islington Year 6 pupils.

Camden & Islington LGBT History Month 2023 was a fantastic festival of local LGBT+ culture, heritage and history. There were over 40 events with a great diversity of subjects and voices represented. During February 2023 forum+ was very proud to showcase a fabulous programme of local LGBT+ activities and engagement.

It is our mission is to challenge homophobia, biphobia and transphobia at all levels in society and tackle the inequalities and barriers faced by LGBT+ communities. We work across Camden and Islington providing services to victims of LGBT+ hate crime, discrimination and stigma. Throughout the year forum+ engages in action, education and training to raise awareness of hate crime, to encourage reporting and to assist those who need our ongoing support.

Communication and online engagement with forum+ has continued to grow. We are the most followed and liked London LGBTQ Forum on Facebook and have added over 600 new followers across our social media accounts and over 200 new subscribers to our mailing list and event page! Many thanks to all those who follow, like, share and engaged with us online throughout 2022.

Our wonderful team of volunteers are integral to forum+ delivering our services. Whether giving inspiring talks, hosting and organising events, supporting our work on surveys and so much more, forum+ volunteers make a vital contribution to the local LGBTQ+ community and are an inspiration to us!

forum+ provides specialist training, consultation advice and bespoke LGBT+ awareness sessions. Throughout 2022/23 we delivered training and information sessions to the Metropolitan Police, local business, Council partners and voluntary and statutory organisations on a range of LGBT+ matters. Our training sessions are enjoyable, engaging and can help ensure that your organisation is up to date with the latest legislation and emerging trends.

Andrew Sanalidro
Treasurer – forum+

The Management Committee presents herewith its report and financial statements for the year ended 31 March 2023.

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 2022/23 we:

-) Produced a programme of over forty events for Camden and Islington LGBT History Month for the 17th year
-) Celebrated the creativity of professional and non-professional artists at the 13th 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
-) 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 2022/23 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 2022/23 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 MARAC 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 2023 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 1.

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 18 January 2024 and signed on its behalf by:

.....

Andrew Sanalidro
Treasurer - forum⁺

Independent Examiner's Report to the Trustees of Forum + Ltd for the Year Ended 31 March 2023

I report to the charity trustees on my examination of the accounts of Forum + Ltd for the year ended 31 March 2023.

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

18 January 2024

Forum+ Ltd (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Income from:					
Charitable activities	3	30,607	32,500	63,107	188,908
Total income		30,607	32,500	63,107	188,908
Expenditure on:					
Raising funds	4	7,025	-	7,025	6,137
Charitable activities	4	80,209	32,500	112,709	126,612
Total expenditure		87,234	32,500	119,734	132,749
Net income/ (expense) for the year	5	(56,627)	-	(56,627)	56,159
Net movement in funds		(56,627)	-	(56,627)	56,159
Reconciliation of funds:					
Total funds brought forward		122,319	-	122,319	66,160
Total funds carried forward		65,692	-	65,692	122,319

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 (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)**Balance sheet****As at 31 March 2023**

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	8		2,409		4,365
Current assets:					
Debtors	9	4,977		4,315	
Cash at bank and in hand		<u>61,556</u>		<u>116,889</u>	
		66,533		121,204	
Liabilities:					
Creditors: amounts falling due within one year	10	<u>(3,250)</u>		<u>(3,250)</u>	
Net current assets			<u>63,283</u>		<u>117,954</u>
Total net assets			<u>65,692</u>		<u>122,319</u>
Funds	11				
Restricted funds			-		30,888
General funds		<u>65,692</u>		<u>91,431</u>	
Total unrestricted funds			<u>65,692</u>		<u>91,431</u>
Total funds			<u>65,692</u>		<u>122,319</u>

For the Financial Year ended 31 March 2023, 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
and signed on their behalf by:

Andrew Sanalitro - Chair

18 January 2024

Company registration no. 05132434

The attached notes form part of the financial statements.

Forum+ Ltd (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)
Notes to the financial statements
For the year ended 31 March 2023

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.

The charitable company is exempted from preparing a cash flow statement due to exemption available to charities with income of less than £500,000.

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

Forum+ Ltd (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)
Notes to the financial statements
For the year ended 31 March 2023

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.

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.

1 Accounting policies (continued)

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.

Forum+ Ltd (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)

Notes to the financial statements

For the year ended 31 March 2023

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 (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)
Notes to the financial statements
For the year ended 31 March 2023

2 Detailed comparatives for the statement of financial activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £
Income from:			
Charitable activities:	31,408	157,500	188,908
Total income	<u>31,408</u>	<u>157,500</u>	<u>188,908</u>
Expenditure on:			
Raising funds	6,137	-	6,137
Charitable activities	-	126,612	126,612
Total expenditure	<u>6,137</u>	<u>126,612</u>	<u>132,749</u>
Net income	<u>25,271</u>	<u>30,888</u>	<u>56,159</u>
Transfers between funds			-
Net movement in funds	<u>25,271</u>	<u>30,888</u>	<u>56,159</u>
Total funds brought forward	66,160	-	66,160
Total funds carried forward	<u>91,431</u>	<u>30,888</u>	<u>122,319</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
London Community Foundation	-	-	-	-
LB Camden	-	32,500	32,500	157,500
Islington Council	30,000	-	30,000	30,000
Other income	607	-	607	1,408
Total income from charitable activities	<u>30,607</u>	<u>32,500</u>	<u>63,107</u>	<u>188,908</u>

Forum+ Ltd (Formerly Camden Lesbian Gay Bisexual and Transgender Forum)

Notes to the financial statements

For the year ended 31 March 2023

4 Analysis of expenditure

Current year

	Fundraising	Charitable	Support	2023	2022
	£	activities	costs	Total	Total
		£	£	£	£
Staff costs	-	48,182	27,798	75,980	89,329
Other Staff costs	-	-	6,095	6,095	1,547
Direct costs	7,025	-	-	7,025	6,137
Premises costs	-	-	16,250	16,250	18,595
Professional & consultancy fees	-	-	2,915	2,915	3,060
Office Supplies and other office costs	-	-	456	456	307
Telephone and IT support	-	-	5,326	5,326	6,214
Subscription	-	-	1,038	1,038	2,753
Bank Charges	-	-	16	16	9
Volunteers Expenses	-	-	-	-	40
Independent examination	-	-	1,980	1,980	2,150
Legal fees	-	-	2,653	2,653	2,608
	<u>7,025</u>	<u>48,182</u>	<u>64,527</u>	<u>119,734</u>	<u>132,749</u>
Support costs	-	64,527	(64,527)	-	-
Total expenditure 2023	<u>7,025</u>	<u>112,709</u>	<u>-</u>	<u>119,734</u>	<u>132,749</u>

Of the total expenditure, £87,234 was unrestricted (2022: £6,137) and £32,500 was restricted (2022: £126,612).

4b Analysis of expenditure

Prior year

	Fundraising	Charitable	Support	2022	2021
	£	£	£	£	£
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
	<u>6,137</u>	<u>63,898</u>	<u>62,714</u>	<u>132,749</u>	<u>122,983</u>
Support costs	-	62,714	(62,714)	-	-
Total expenditure 2022	<u>6,137</u>	<u>126,612</u>	<u>-</u>	<u>132,749</u>	<u>122,983</u>

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

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5 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2023	2022
	£	£
Operating lease rentals:		
Property	12,792	15,990
Depreciation	1,956	1,202
Independent examination fees	1,980	1,750
	=====	=====

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

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	73,024	84,520
Social security costs	2,956	4,250
Employer's contribution to defined contribution pension schemes	-	559
	=====	=====
	75,980	89,329

No member of staff received emoluments of more than £60,000 in this year (2022: None).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Staff numbers

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

	2023	2022
	No.	No.
Charitable activities	2	3
	=====	=====
	2	3

7 Taxation

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

8 Tangible fixed assets

	Computer equipment	Total
Cost	£	£
At the start of the year	11,554	11,554
Additions in year	-	-
Disposals in year	-	-
At the end of the year	=====	=====
	11,554	11,554
Depreciation		
At the start of the year	7,189	7,189
Charge for the year	1,956	1,956
Eliminated on disposal	-	-
At the end of the year	=====	=====
	9,145	9,145
Net book value		
At the end of the year	=====	=====
	2,409	2,409
At the start of the year	=====	=====
	4,365	4,365

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9 Debtors

	2023	2022
	£	£
Other debtors	500	500
Taxation and social security	4,477	3,815
	<u>4,977</u>	<u>4,315</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	3,250	3,250
	<u>3,250</u>	<u>3,250</u>

11a Analysis of net assets between funds - current year

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,409	-	2,409
Net current assets	63,283	-	63,283
Net assets at the end of the year	<u>65,692</u>	<u>-</u>	<u>65,692</u>

11b Analysis of net assets between funds - prior 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 prior year	<u>91,431</u>	<u>30,888</u>	<u>122,319</u>

**12a Movements in funds
(current year)**

	At the start of the year £	Income £	Expenditure £	Transfers £	At the end of the year £
Restricted funds:					
LB Camden	-	32,500	32,500	-	-
Total restricted funds	<u>-</u>	<u>32,500</u>	<u>32,500</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General funds	122,319	30,607	87,234	-	65,692
Total unrestricted funds	<u>122,319</u>	<u>30,607</u>	<u>87,234</u>	<u>-</u>	<u>65,692</u>
Total funds	<u>122,319</u>	<u>63,107</u>	<u>119,734</u>	<u>-</u>	<u>65,692</u>

**12b Movements in funds
(prior year)**

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

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13 Operating lease commitments

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

	Property 2023	2022	Equipment 2023	2022
	£	£	£	£
Less than 1 year	-	-	-	-
1 - 5 years	-	-	-	-
Over 5 years	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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 2023 (2022: none).