

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

England & Wales · Charity number 801729

Details

Other names	INFORMATION NETWORK FORCES ON RELIGIOUS MOVEMENTS, I N F O R M, INFORM
Status	Registered
Legal form	Charitable company
Company number	02346855
Registered	1989-06-30
Register	View on the Charity Commission register

Contact

Address Dep Of Theology & Religious Studies
Kings College
Virginia Woolf Building
22 Kingsway
London
WC2B 6LE

Phone 02078481132

Email inform@kcl.ac.uk

Website www.inform.ac

Activities

Objects: TO ADVANCE PUBLIC KNOWLEDGE AND UNDERSTANDING BY THE PROMOTION OF STUDY AND RESEARCH INTO RELIGIONS AND THOSE MOVEMENTS CONCERNED WITH THE EXPLORATION OF SPIRITUAL LIFE OR PHILOSOPHIES INCLUDING, BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, CULTS, ALTERNATIVE AND NON-CONVENTIONAL RELIGIONS, SECTS, HUMAN POTENTIAL MOVEMENTS AND NEW AGE MOVEMENTS, AND THE DISSEMINATION OF THE USEFUL RESULTS OF SUCH STUDY AND RESEARCH TO THE PUBLIC.

Activities: Information Network Focus on Religious Movements (Inform) advances public knowledge and understanding by the promotion of study and research into religions and those movements commonly known as new religious movements concerned with the exploration of spiritual life or philosophies. Inform disseminates useful results of such study and research to the public.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Australia
- Belgium
- Canada
- China
- Denmark
- France
- Germany
- Iran
- Ireland
- Israel
- Italy
- Kazakhstan
- Kenya
- Lithuania
- Mauritius
- Netherlands
- New Zealand
- Singapore
- Slovakia
- South Africa
- Spain
- Sweden
- Switzerland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£33,757	£72,879	-	-
2024-03-31	£120,793	£104,470	-	-
2023-03-31	£33,452	£58,162	-	-
2022-03-31	£63,852	£50,030	-	-
2021-03-31	£96,650	£58,556	-	-

Trustees

Name	Role	Appointed
PROFESSOR KIM KNOTT	Chair	2015-08-05
Amma Anane-Agyei		2022-09-28
DR George Chryssides PhD		2014-03-10
Dr Aled John Llewellyn Thomas		2024-04-20
Dr Edward Julian Graham-Hyde MA		2024-04-20
Dr MARAT SHTERIN PHD		
Dr Susannah Erin Crockford		2023-10-20
Dr Suzanne Newcombe		2024-03-08
Professor Mark Hill QC		2021-08-01
REV A MAGUIRE		
Rev Stephen Patrick Hollinghurst		2021-05-11
Rev Toby Lees		2022-06-25
The Reverend Alan Robert Walker		

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

England & Wales - Charity number 801729

Accounts

**INFORMATION NETWORK FOCUS ON
RELIGIOUS MOVEMENTS**

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025**

COMPANY REGISTRATION NO: 02346855

CHARITY REGISTRATION NO: 801729

TUESDAY



A38 *AEI10IFN*
23/12/2025 #223
COMPANIES HOUSE



KNOX CROPPER
chartered accountants

**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

The Trustees (who are also the Directors of the charitable company for the purposes of the Companies Act) present their combined Directors' report and Trustees' annual report, as required by company law, together with the financial statements of Information Network Focus on Religious Movements (the Charity) for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 1 January 2019).

ADMINISTRATIVE AND LEGAL MATTERS

The Company is incorporated in England and Wales as a company limited by guarantee under the Companies Acts (Registration No. 02346855) and operates under the name INFORM. Its registered office is:

C/o Dept. of Theology and Religious Studies
Virginia Woolf Building
22 Kingsway
London
WC2B 6LE

The following Directors of the Company listed below have continued to serve from 1 April 2024 to the date of this report unless stated otherwise:

Amma Anane-Agyei	
Rabbi Charlotte Baginsky	(stepped down December 2024)
Dr George Chryssides	
Dr Susannah Crockford	
Dr Edward Graham-Hyde	(appointed director and Treasurer, April 2024)
Professor Mark Hill KC	
The Reverend Stephen Hollinghurst	
Dr Humeira Iqtidar	(stepped down December 2024)
Professor Kim Knött	(Chair)
Father Toby Lees	
The Reverend Andrew Maguire	
Dr Suzanne Newcombe	
Professor Jasjit Singh	(stepped down December 2024)
Dr Marat Shterin	
Dr Aled Thomas	(appointed April 2024)
The Reverend Alan Walker	

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

TRUSTEE RECRUITMENT AND APPOINTMENT PROCEDURES

Four trustees of the charity are nominated, one each by the Archbishop of Canterbury, the British Sociological Association Sociology of Religion Study Group, the Free Churches Group and the Westminster Roman Catholic Diocese. Up to ten additional trustees are appointed by agreement of the current trustees. Areas of skill, expertise, recognition or diversity which may be beneficial to the operation of the charity are identified through a process of discussion among the trustees, and recommendation by specialist networks. When the current trustees are satisfied that a potential trustee is suitable for appointment, an invitation to join is issued. All trustees agree to promote the Charity's objectives and to conduct its business in accordance with the Charity Commission's guidelines.

The Company has obtained charitable status and is registered with the Charity Commission (Registration No. 801729). As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

PROFESSIONAL ADVISORS

Bankers:

National Westminster
Aldwych Branch
Connaught House, 65 Aldwych
London
WC23 4EG

Independent examiner:

Richard Billingham FCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall St,
London, EC3A 2AD

OBJECTS

To advance public knowledge and understanding by the promotion of study and research into religions and those movements commonly known as new religious movements concerned with the exploration of spiritual life or philosophies, and the dissemination of the useful results of such study and research to the public.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

REVIEW OF ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Inform pursued its charitable objects in 2024/25 by means of the following activities:

- collecting, assessing and disseminating objective information about minority religions;
- responding to enquirers' requests for information about minority religions;
- co-operating with requests from statutory bodies in the UK and abroad for information about minority religions;
- publishing information for the public about minority religions in online leaflets e.g. factsheets for the Religion Media Centre;
- publishing articles in scholarly books;
- overseeing the Bloomsbury academic book series entitled "Religion at the Boundaries";
- maintaining a national and international network of researchers and other parties with an expert and/or personal knowledge about minority religions;
- facilitating public dialogue about issues surrounding minority religions;
- hosting public events furthering the aims of Inform, including in November 2024, an Inform Seminar at King's College London entitled 'New Religiosity on University Campuses';
- mentoring interns;
- lecturing in schools, universities, international conferences and various other forums;
- undertaking commissioned project work for Government Departments;
- networking with international groups which have similar areas of remit, including hosting a private meeting at King's College London in June 2024 for groups active in researching minority religions in Belgium, Canada, Germany, Switzerland and the USA.
- completing research on 'Mapping the Sociology of Religion in Britain via the history and development of the British Sociological Association's Sociology of Religion study group,' although further presentations and publications related to this research continue.
- In December 2024, Dr Harvey and Dr Newcombe joined the NPCC (National Police Chief's Council) Witchcraft, Spirit Possession and Ritualistic Abuse Working Group, attending quarterly meetings and assisting with the creation of operational briefings for police;
- publishing results related to collaboration with the Religion and Sexual Abuse Project led by Professor Amanda Lucia at the University of California Riverside, including a new leaflet for victims and survivors of harm experienced in religious contexts in November 2024.
- In addition, Dr Sarah Harvey completed her work as a Research Associate on the Arts and Humanities Council funded project, 'Abuse in Religious Contexts', led by Professor Gordon Lynch, University of Kent in June 2024, although work on publications related to this project continues.
- Dr Sarah Harvey finished her report on the UK context for the project entitled 'Jehovah's Witnesses: A Cross-Cultural and Multi-Country Study of Motivations, Attitudes, and Practices', led by Prof Silvio Ferrari, aside from the conclusion, for which she is awaiting the results of surveys conducted. There will be further presentations and publications for this project later in 2025 and into 2026.
- From 3rd March 2025, Inform began work on a new project supported by a large grant from the John Templeton Foundation (Project No. 63357), entitled 'New Religiosity and the Digital Study of Eudaimonia' to last 33 months until November 2027. This is hosted by the Open University, and will involve collaborating with the Database of Religious History (DBH), based at the University of British Columbia.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

- Inform entered into a new three-year memorandum of understanding with the Theology and Religious Studies Department at Kings College London, where the Inform office is based.
- It seeks to preserve for the future, in an accessible manner, Inform's significant archive of materials.

The trustees believe that this wide-ranging programme of activities helped Inform to achieve its strategic aim of bringing the best available knowledge about minority religions, based on the methods of the social sciences, to the attention of members of the public and relevant statutory authorities. In this way, Inform's educational objective of advancing public knowledge and understanding of minority religions was achieved. This programme was carried out in co-operation with numerous universities, researchers, religious organisations, and professional associations, both in the UK and abroad.

Throughout the period Inform was in communication with officials in Government departments about future project funding. Applications for funding were made to various trusts.

FINANCIAL REVIEW

Total income for the 12-month period ended 31st March 2025 was £33,757, being £87,036 lower than income for the 12-month period ended 31 March 2024. Expenditure for the year ended 31st March 2025 decreased to £72,879. Over the year there was a net decrease in resources of £39,122.

RESERVES

The level of unrestricted reserves, which at the year-end amounted to £34,767, is necessary to enable the charity to continue to operate during those periods when donation income significantly decreases. These represent free reserves that will enable the charity to continue into 2025/26 as it explores possibilities for securing funding for the future.

GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon securing new sources of funding. Inform's financial footing is secure until November 2027 through the grant provided by the John Templeton Foundation. However, applications for securing Inform's future after this date continues to be a priority for the trustees. Applications continue to be made to Trusts and Government Departments.

RISK

The trustees review the risks that the charity is exposed to on an ongoing basis and take steps to mitigate those risks as appropriate.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

FUTURE DEVELOPMENTS

Work will continue on Inform's database, publications, and website, which will enable more of Inform's material to become publicly available. Over the next 33 months this will be done in large part in collaboration with the Database of Religious History as part of the John Templeton Foundation grant. Further events will be held both online and offline. We hope to publish further books in the series 'Religion at the Boundaries' with Bloomsbury in the next year.

Inform will continue to take an active role in appropriate networks such as the American Academy of Religion, the British Sociological Association's Study of Religion Study Group, the British Association for the Study of Religion, the Religious Education Council, and the Faith and Belief Policy Collective.

There will be a continued focus on exploring ways of co-operating with the Theology and Religious Studies Department at Kings College, London, in whose building Inform's office is based, including exploring the potential of joint fundraising and research projects. Inform's Director and Senior Researcher are Visiting Research Fellows.

Fundraising work will continue towards finding solutions for long-term sustainability.

Inform will maintain its commitment to its principal objective of preventing harm based on misinformation about new and minority religious groups by providing information that is as reliable and up-to-date as possible. It welcomes receiving enquiries, information, and suggestions from all sources.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty set out under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit 'Charities and Public Benefit' in developing the objectives for the year and in planning activities.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of the Information Network Focus on Religious Movements for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The independent examiner, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

APPROVAL

This report was approved by the Board of Directors and Trustees on 19 December 2025 and signed on their behalf by:

Name: KIM KNOTT

Signature: 

Independent Examiner's Report to the members of Information Network Focus on Religious Movements

I report to the trustees on my examination of the accounts of Information Network Focus on Religious Movements for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the charitable 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'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts 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 that in any material respect:

1. accounting records were not kept 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.



Richard Billinghamurst FCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London
EC3A 2AD

Date: 22nd December 2025

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	£ Unrestricted Funds	£ Restricted Funds	£ Total 2025	£ Total 2024
INCOME FROM					
Grants and Donations	2	30,023	-	30,023	114,242
Charitable activities		901	-	901	1,285
Investment Income		2,833	-	2,833	2,161
Other income		-	-	-	3,105
TOTAL		<u>33,757</u>	<u>-</u>	<u>33,757</u>	<u>120,793</u>
EXPENDITURE ON					
Raising funds	3	3,836	-	3,836	5,498
Charitable activities	4	69,043	-	69,043	98,972
TOTAL		<u>72,879</u>	<u>-</u>	<u>72,879</u>	<u>104,470</u>
NET INCOME/(EXPENDITURE)		(39,122)	-	(39,122)	16,323
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(39,122)	-	(39,122)	16,323
RECONCILIATION OF FUNDS					
FUND BALANCE BROUGHT FORWARD	21	73,889	-	73,889	57,566
FUND BALANCES CARRIED		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>34,767</u>	<u>-</u>	<u>34,767</u>	<u>73,889</u>

None of the Company's activities were acquired or discontinued during the financial period.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**BALANCE SHEET****AS AT 31ST MARCH 2025**

	Notes	----- 31 st March 2025 -----		--- 31 st March 2024---	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		-		-
CURRENT ASSETS					
Stock	8	378		378	
Debtors	9	-		23,587	
Cash at Bank and on Deposit	10	<u>106,525</u>		<u>104,240</u>	
		106,903		128,205	
CREDITORS: Amounts falling due within one year					
	11	<u>(72,136)</u>		<u>(54,316)</u>	
NET CURRENT ASSETS		<u>34,767</u>		<u>73,889</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,767</u>		<u>73,889</u>	

The Company is exempt from the requirements relating to preparing audited accounts in accordance with Section 477 of the Companies Act 2006. The members have not required the Company 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:

- ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and;
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Trustees on 19 December 2025 and signed on behalf of the board.

Name: KIM KNOTT

Signature: 

Name: EDWARD GRAHAM-HYDE

Signature: 

Registered Company Number: 02346855

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. The presentational currency of these financial statements is Pound Sterling (£).
- (b) Depreciation is provided on office equipment on a straight line basis over its useful economic life of the assets. Office equipment and computer equipment has been depreciated over three years.
- (c) Stock is valued at the lower of cost and net realisable value.
- (d) Grants are accounted for in the Statement of Financial Activities in the year in which they are receivable, unless they are clearly specified as relating to future years, in which case they are carried forward as deferred income.
- (e) Salaries and those other costs which do not relate to a specific activity are allocated to the charity's various activities based on an estimate of the staff time spent on the activity.
- (f) Restricted funds represent donations or grants whose purposes have been restricted by the donor. Unrestricted funds represent income which can be used for charitable purposes at the discretion of the trustees.
- (g) The Trustees consider that the charity continues to be a going concern, although there are risks which are set out in Note 19.

2. GRANTS AND DONATIONS

	2025		2024	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
CPNI/NPSA	27,328	-	103,721	-
CenSAMM/Panacea	-	-	-	-
Other projects	1,846	-	9,863	-
Donations	849	-	658	-
	<u>30,023</u>	<u>-</u>	<u>114,242</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

3. RAISING FUNDS:		2025	2024
		£	£
	Fundraising and Publicity: Direct Costs	3,428	5,021
	Support Costs	408	477
		<u>3,836</u>	<u>5,498</u>

4. CHARITABLE ACTIVITIES

	----- 2025 -----			2024
	Direct Costs £	Support Costs £	Total £	Total £
Helpline	6,856	816	7,672	10,997
Research	47,991	5,709	53,700	76,978
Conferences, Seminars & Publications	6,856	816	7,671	10,997
	<u>61,703</u>	<u>7,340</u>	<u>69,043</u>	<u>98,972</u>

Governance costs included in Support Costs comprise:

	2025	2024
	£	£
Trustees expenses	-	-
Audit fee	4,320	3,816
	<u>4,320</u>	<u>3,816</u>

5. SUPPORT COSTS

	2025	2024
	£	£
Salaries	2,388	3,829
Rent and Rates	723	713
Office Costs	154	-
Other Costs	4,483	4,516
	<u>7,748</u>	<u>9,058</u>

Support costs are allocated to Fundraising and Publicity and Charitable Activities based on staff time.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

6. INFORMATION REGARDING EMPLOYEES AND DIRECTORS

	2025	2024
	No.	No.
The average number of employees during the year was:		
Direct Charitable	3	4
Management and Administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>5</u>
 Staff Costs comprise:	£	£
Wages and Salaries	38,852	63,164
Social Security	3,835	5,245
Pension Costs	<u>5,080</u>	<u>8,180</u>
	<u>47,767</u>	<u>76,589</u>

No employee earned greater than £60,000 per annum (2024: none).

The total employee benefits paid to key management personnel during the year amounted to £42,438. (2024: £23,783).

No Director received any remuneration from the Company during the year. No expenses were reimbursed to Directors during the year (2024: none).

7. FIXED ASSETS

	Equipment
	£
Cost:	
At 1 st April 2024	11,158
Additions	-
Written Off	<u>-</u>
At 31 st March 2025	<u>11,158</u>
 Depreciation:	
At 1 st April 2024	11,158
Charge for the period	-
Written Off	<u>-</u>
At 31 st March 2025	<u>11,158</u>
 Net Book Value:	
31 st March 2025	<u>-</u>
31 st March 2024	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

	2025	2024
	£	£
8. STOCK		
Books and Goods Held for Resale	<u>378</u>	<u>378</u>
9. DEBTORS		
Prepayments	-	406
Accrued income	<u>-</u>	<u>23,181</u>
	<u>-</u>	<u>23,587</u>
10. CASH AT BANK AND ON DEPOSIT		
COIF Charities Deposit Fund	34,993	33,347
Other	<u>71,532</u>	<u>70,893</u>
	<u>106,525</u>	<u>104,240</u>
11. CREDITORS: Amounts falling due within one year		
Accrued Expenses	8,136	3,816
Rent payable	<u>64,000</u>	<u>50,500</u>
	<u>72,136</u>	<u>54,316</u>
12. RESTRICTED FUNDS		

	Balance 31/03/24	Incoming resources	Resources expended	Transfers expended	Balance 31/03/25
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**RESTRICTED FUNDS
COMPARATIVE 2024**

	Balance 31/03/23	Incoming resources	Resources expended	Transfers expended	Balance 31/03/24
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

13. UNRESTRICTED FUNDS

	Balance as 31/03/24	Net Incoming/ (Outgoing) Resources	Transfers	Balance as 31/03/25
	£	£	£	£
General reserves	73,889	(39,122)	-	34,767

**UNRESTRICTED FUNDS
COMPARATIVE 2024**

	Balance as 31/03/23	Net Incoming/ (Outgoing) Resources	Transfers	Balance as 31/03/24
	£	£	£	£
General reserves	57,566	16,323	-	73,889

14. TAXATION

As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

15. LIBRARY AND ELECTRONIC DATABASE

The Charity holds an extensive collection of information on minority religions, new religious movements and alternative spirituality in the world, which is held to facilitate research. These assets have not been valued or included in the Balance Sheet.

16. COMMITMENTS UNDER OPERATING LEASE

In March 2025, Inform entered into a new memorandum of understanding with the Theology and Religious Studies Department at King's College London which lasts until March 2028 and includes agreements relating to the ongoing use of office space within the Department.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	<u>34,767</u>	<u>-</u>	<u>34,767</u>
	<u><u>34,767</u></u>	<u><u>-</u></u>	<u><u>34,767</u></u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
COMPARATIVE 2024**

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	<u>73,889</u>	<u>-</u>	<u>73,889</u>
	<u><u>73,889</u></u>	<u><u>-</u></u>	<u><u>73,889</u></u>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19. GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon securing new sources of funding. Inform's financial footing is secure until November 2027 through the grant provided by the John Templeton Foundation. However, applications for securing Inform's future after this date continues to be a priority for the trustees. Applications continue to be made to Trusts and Government Departments.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

20. **COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRED BY FRS 102**

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
INCOME FROM			
Grants and donations	114,242	-	114,242
Charitable activities	1,285	-	1,285
Investments	2,161	-	2,161
Other income	3,105	-	3,105
Total	<u>120,793</u>	<u>-</u>	<u>120,793</u>
EXPENDITURE ON			
Raising funds	5,498	-	5,498
Charitable activities	98,972	-	98,972
Total	<u>104,470</u>	<u>-</u>	<u>58,162</u>
Net income/(expenditure)	16,323	-	16,323
Transfers between funds	-	-	-
Net movement in funds	16,323	-	16,323
Balance brought forward	57,566	-	57,566
Balance carried forward	<u>73,889</u>	<u>-</u>	<u>73,889</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

England & Wales - Charity number 801729

Accounts

**INFORMATION NETWORK FOCUS ON
RELIGIOUS MOVEMENTS**

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

COMPANY REGISTRATION NO: 02346855

CHARITY REGISTRATION NO: 801729



**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

The Trustees (who are also the Directors of the charitable company for the purposes of the Companies Act) present their combined Directors' report and Trustees' annual report, as required by company law, together with the audited financial statements of Information Network Focus on Religious Movements (the Charity) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 1 January 2019).

ADMINISTRATIVE AND LEGAL MATTERS

The Company is incorporated in England and Wales as a company limited by guarantee under the Companies Acts (Registration No. 02346855) and operates under the name INFORM. Its registered office is:

C/o Dept. of Theology and Religious Studies
Virginia Woolf Building
22 Kingsway
London
WC2B 6LE

The following Directors of the Company listed below have continued to serve from 1 April 2023 to the date of this report unless stated otherwise:

Amma Anane-Ayegi	
Rabbi Charley Baginsky	
Dr George Chryssides	
Dr Susannah Crockford	(appointed October 2023)
Dr Graham Harvey	(stepped down October 2023)
Professor Mark Hill KC	
Dr Humeira Iqtidar	(Stepped down June 2024))
Professor Kim Knott	(Chair)
Father Toby Lees	
The Reverend Andrew Maguire	(Treasurer – stepped down, as treasurer, at end of 2023-24 financial year)
Dr Edward Graham-Hyde	(appointed treasurer and director in April 2024)
Dr Marat Shterin	
Dr Jasjit Singh	(stepped down June 2024)
The Reverend Alan Walker	
The Reverend Stephen Hollinghurst	
Dr Aled Thomas	(appointed April 2024)

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

TRUSTEE RECRUITMENT AND APPOINTMENT PROCEDURES

Four trustees of the charity are nominated, one each by the Archbishop of Canterbury, the British Sociological Association Sociology of Religion Study Group, The Free Churches Group and the Westminster Roman Catholic Diocese. Up to ten additional trustees are appointed by agreement of the current trustees. Areas of skill, expertise, recognition or diversity which may be beneficial to the operation of the charity are identified through a process of discussion among the trustees, and recommendation by specialist networks. When the current trustees are satisfied that a potential trustee is suitable for appointment, an invitation to join is issued. All trustees agree to promote the Charity's objectives and to conduct its business in accordance with the Charity Commission's guidelines.

The Company has obtained charitable status and is registered with the Charity Commission (Registration No. 801729). As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

PROFESSIONAL ADVISORS

Bankers:

National Westminster
Aldwych Branch
Connaught House, 65 Aldwych
London WC23 4EG

Auditors:

Knox Cropper LLP
Chartered Accountants
65 Leadenhall St,
London, EC3A 2AD

OBJECTS

To advance public knowledge and understanding by the promotion of study and research into religions and those movements commonly known as new religious movements concerned with the exploration of spiritual life or philosophies, and the dissemination of the useful results of such study and research to the public.

REPORT OF THE DIRECTORS OF

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

REVIEW OF ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Inform pursued its charitable objects in 2023/24 by means of the following activities:
s of the following activities:

- collecting, assessing and disseminating objective information about minority religions;
- responding to enquirers' requests for information about minority religions;
- co-operating with requests from statutory bodies in the UK and abroad for information about minority religions;
- publishing information for the public about minority religions in online leaflets e.g. factsheets for the Religion Media Centre;
- publishing articles in scholarly books;
- establishing a new book series with Bloomsbury, entitled "Religion at the Boundaries";
- maintaining a national and international network of researchers and other parties with an expert and/or personal knowledge about minority religions;
- facilitating public dialogue about issues surrounding minority religions;
- hosting public events furthering the aims of Inform, namely:
 - In May 2023, partner organisation in the BA-Wellcome funded conference 'Public Health after Covid: religion, beliefs and competing epistemologies' at King's College London, with Dr Suzanne Newcombe and Karen O'Brien-Kop (Kings College London) as co-Principal Investigators.
 - In July 2023, the first in-person seminar in three and a half years. The topic was 'Harm in New and Minority Religions: Sources of Support'.
 - In January 2024, a 35 Year Anniversary Celebration of Inform at King's College London.
- mentoring interns;
- lecturing in schools, universities, international conferences and various other forums;
- undertaking commissioned project work for Government Departments;
- prepared a report on 'Cults and Online Extremism' for the Global Network on Extremism and Technology;
- networking with international groups which have similar areas of remit, including attending a meeting hosted by Centre d'Information et d'Avis sur les Organisations Sectaires Nuisibles, Belgium;
- continuing research on 'Mapping the Sociology of Religion in Britain via the history and development of the British Sociological Association's Sociology of Religion study group';
- continuing to make active contributions to the National Working Group for Abuse Linked to Accusations of Witchcraft and Spirit Possession (renamed the National Working Group on Spiritual and Ritual Abuse in March 2024);
- continuing collaboration with the Religion and Sexual Abuse Project led by Professor Amanda Lucia at the University of California Riverside;
- Dr Sarah Harvey continued her work as a Research Associate on the Arts and Humanities Council funded project, 'Abuse in Religious Contexts', led by Professor Gordon Lynch, University of Kent;
- began working on a project entitled 'Jehovah's Witnesses: A Cross-Cultural and Multi-Country Study of Motivations, Attitudes, and Practices', led by Prof Silvio Ferrari;

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

- continuing conversations with the Theology and Religious Studies Department at Kings College London, where the Inform office is based, about future collaboration and office use;
- seeking to preserve for the future in an accessible manner Inform's significant archive of materials;
- appointing new Governors as listed in this report.

The trustees believe that this wide-ranging programme of activities helped Inform to achieve its strategic aim of bringing the best available knowledge, based on the methods of the social sciences, about minority religions to the attention of members of the public and relevant statutory authorities. In this way, Inform's educational objective of advancing public knowledge and understanding of minority religions was achieved. This programme was carried out in co-operation with numerous universities, researchers, religious organisations, and professional associations, both in the UK and abroad.

Throughout the period Inform was in communication with officials in Government departments about future project funding. Applications for funding were made to various trusts.

FINANCIAL REVIEW

Total income for the 12-month period ended 31st March 2024 was £120,793 being £87,341 higher than income for the 12-month period ended 31 March 2023. Expenditure for the 12-month period ended 31st March 2024 increased to £104,470. Over the year there was a net increase in resources of £16,323.

RESERVES

The level of unrestricted reserves, which at the year-end amounted to £73,889, is necessary to enable the charity to continue to operate during those periods when donation income significantly decreases. These represent free reserves that will enable the charity to continue into 2024/25 as it explores possibilities for securing funding for the future.

GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon securing new sources of funding. Applications have been made to Trusts and Government Departments. The outcome of these is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

COVID 19

INFORM is in conversation with King's College about the payment of rent during the period when there was not access to the office. Although a provision has been made for rent payable during this period, the Trustees are of the opinion that rent will not be payable.

RISK

The trustees review the risks that the charity is exposed to on an ongoing basis and take steps to mitigate those risks as appropriate.

REPORT OF THE DIRECTORS OF

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

FUTURE DEVELOPMENTS

Work will continue on Inform's database, publications, and website, which will enable more of Inform's material to become publicly available. Further events will be held both online and offline. We hope to publish further books in the series 'Religion at the Boundaries' with Bloomsbury in the next year.

Inform will continue to take an active role in appropriate networks such as the British Sociological Association's Study of Religion Study Group, the British Association for the Study of Religion, the Religious Education Council and the Faith and Belief Policy Collective.

There will be a continued focus on exploring ways of co-operating with the Theology and Religious Studies Department at Kings College, London, in whose building Inform's office is based. These conversations will include discussion about the basis on which the office is occupied as well as exploring the potential of joint fundraising and research projects.

Fundraising work will continue towards finding solutions for both short-term viability and long-term sustainability.

Inform will maintain its commitment to its principal objective of preventing harm based on misinformation about new and minority religious groups by providing information that is as reliable and up-to-date as possible. It welcomes receiving enquiries, information, and suggestions from all sources.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty set out under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit 'Charities and Public Benefit' in developing the objectives for the year and in planning activities.

**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of the Information Network Focus on Religious Movements for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

APPROVAL

This report was approved by the Board of Directors and Trustees on _____ 2024 and signed on their behalf by:

Name: KIM KNOTT

Signature: _____

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

Opinion

We have audited the financial statements of Information Network Focus on Religious Movements (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis of 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 charitable company 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.

Material uncertainty related to going concern

We draw attention to note 19 in the financial statements which indicates that the ability of the charitable company to continue as a going concern is dependent upon regularly securing new sources of funding. If new sources of funding are not secured then it may still be possible to continue to operate at a significantly reduced level of activity. The conditions indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Directors' Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for our audit work, for this report or for the opinions we have formed.

Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
Chartered Accountants and Statutory Auditors
65 Leadenhall Street
London
EC3A 2 AD

Date: 2024

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	£ Unrestricted Funds	£ Restricted Funds	£ Total 2024	£ Total 2023
INCOME FROM					
Grants and Donations	2	114,242	-	114,242	31,022
Charitable activities		1,285	-	1,285	1,124
Investment Income		2,161	-	2,161	516
Other income		3,105	-	3,105	790
TOTAL		<u>120,793</u>	<u>-</u>	<u>120,793</u>	<u>33,452</u>
EXPENDITURE ON					
Raising funds	3	5,498	-	5,498	3,061
Charitable activities	4	98,972	-	98,972	55,101
TOTAL		<u>104,470</u>	<u>-</u>	<u>104,470</u>	<u>58,162</u>
NET INCOME/(EXPENDITURE)		16,323	-	16,323	(24,710)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		16,323	-	16,323	(24,710)
RECONCILIATION OF FUNDS					
FUND BALANCE BROUGHT FORWARD	21	57,566	-	57,566	82,276
FUND BALANCES CARRIED FORWARD		<u>73,889</u>	<u>-</u>	<u>73,889</u>	<u>57,566</u>

None of the Company's activities were acquired or discontinued during the financial period.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**BALANCE SHEET****AS AT 31ST MARCH 2024**

	Notes	----- 31 st March 2024 -----		--- 31 st March 2023---	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		-		-
CURRENT ASSETS					
Stock	8	378		378	
Debtors	9	23,587		18,467	
Cash at Bank and on Deposit	10	104,240		79,221	
		<u>128,205</u>		<u>98,066</u>	
CREDITORS: Amounts falling due within one year	11	<u>(54,316)</u>		<u>(40,500)</u>	
NET CURRENT ASSETS			<u>73,889</u>	<u>57,566</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>73,889</u>	<u>57,566</u>	
Represented by					
RESERVES					
Restricted Reserve	12		-		-
Unrestricted Reserve	13		73,889		57,566
			<u>73,889</u>		<u>57,566</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Directors on 2024:

Name: KIM KNOTT

Signature:

Name: EDWARD GRAHAM-HYDE

Signature:

Registered Company Number: 02346855

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2024****1. ACCOUNTING POLICIES**

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. The presentational currency of these financial statements is Pound Sterling (£).
- (b) Depreciation is provided on office equipment on a straight line basis over its useful economic life of the assets. Office equipment and computer equipment has been depreciated over three years.
- (c) Stock is valued at the lower of cost and net realisable value.
- (d) Grants are accounted for in the Statement of Financial Activities in the year in which they are receivable, unless they are clearly specified as relating to future years, in which case they are carried forward as deferred income.
- (e) Salaries and those other costs which do not relate to a specific activity are allocated to the charity's various activities based on an estimate of the staff time spent on the activity.
- (f) Restricted funds represent donations or grants whose purposes have been restricted by the donor. Unrestricted funds represent income which can be used for charitable purposes at the discretion of the trustees.
- (g) The Trustees consider that the charity continues to be a going concern, although there are risks which are set out in Note 19.

2. GRANTS AND DONATIONS

	2024		2023	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
CPNI/NPSA	103,721	-	30,591	-
CenSAMM/Panacea	-	-	50	-
Other projects	9,863	-	-	-
Others	658	-	381	-
	<u>114,242</u>	<u>-</u>	<u>31,022</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

		2024	2023
		£	£
3. RAISING FUNDS:			
	Fundraising and Publicity: Direct Costs	5,021	2,721
	Support Costs	477	340
		<u>5,498</u>	<u>3,061</u>

4. **CHARITABLE ACTIVITIES**

	----- 2024 -----			2023	
	Direct	Support	Total	Total	
	Costs	Costs			
	£	£	£	£	
	Helpline	10,044	953	10,997	6,122
	Research	70,302	6,675	76,978	42,857
	Conferences, Seminars & Publications	10,044	953	10,997	6,122
		<u>90,391</u>	<u>8,581</u>	<u>98,972</u>	<u>55,101</u>

Governance costs included in Support Costs comprise:

	2024	2023
	£	£
Trustees expenses	-	-
Audit fee	3,816	3,740
	<u>3,816</u>	<u>3,740</u>

5. **SUPPORT COSTS**

	2024	2023
	£	£
Salaries	3,829	1,625
Rent and Rates	713	709
Office Costs	-	97
Other Costs	4,516	4,031
	<u>9,058</u>	<u>6,462</u>

Support costs are allocated to Fundraising and Publicity and Charitable Activities based on staff time.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

6. INFORMATION REGARDING EMPLOYEES AND DIRECTORS

	2024	2023
	No.	No.
The average number of employees during the year was:		
Direct Charitable	4	3
Management and Administration	<u>1</u>	<u>1</u>
	<u>5</u>	<u>4</u>
Staff Costs comprise:	£	£
Wages and Salaries	63,164	27,435
Social Security	5,245	1,390
Pension Costs	8,180	3,396
	<u>76,589</u>	<u>32,221</u>

No employee earned greater than £60,000 per annum (2023: none).

The total employee benefits paid to key management personnel during the year amounted to £23,783. (2023: £17,710).

No Director received any remuneration from the Company during the year. No expenses were reimbursed to Directors during the year (2023: none).

7. FIXED ASSETS

	Equipment
	£
Cost:	
At 1 st April 2023	11,158
Additions	-
Written Off	<u>-</u>
At 31 st March 2024	<u>11,158</u>
Depreciation:	
At 1 st April 2023	11,158
Charge for the period	-
Written Off	<u>-</u>
At 31 st March 2024	<u>11,158</u>
Net Book Value:	
31 st March 2024	<u>-</u>
31 st March 2023	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2024**

	2024	2023			
	£	£			
8. STOCK					
Books and Goods Held for Resale	378	378			
9. DEBTORS					
Prepayments	406	412			
Accrued income	23,181	18,055			
	<u>23,587</u>	<u>18,467</u>			
10. CASH AT BANK AND ON DEPOSIT					
COIF Charities Deposit Fund	33,347	31,829			
Other	70,893	47,317			
	<u>104,240</u>	<u>79,146</u>			
11. CREDITORS: Amounts falling due within one year					
Accrued Expenses	3,816	3,500			
Rent payable	50,500	37,000			
	<u>54,316</u>	<u>40,500</u>			
12. RESTRICTED FUNDS					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/23	resources	expended		31/03/24
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>£-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTED FUNDS COMPARATIVE 2023					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/22	resources	expended		31/03/23
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>£-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

13. UNRESTRICTED FUNDS

	Balance as restated 31/03/22	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/23
	£	£	£	£
General reserves	57,566	16,323	-	73,889

**UNRESTRICTED FUNDS
COMPARATIVE 2023**

	Balance as restated 31/03/22	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/23
	£	£	£	£
General reserves	82,276	(24,710)	-	57,566

14. TAXATION

As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

15. LIBRARY AND ELECTRONIC DATABASE

The Charity holds an extensive collection of information on minority religions, new religious movements and alternative spirituality in the world, which is held to facilitate research. These assets have not been valued or included in the Balance Sheet.

16. COMMITMENTS UNDER OPERATING LEASE

The company has a one year contract on its premises at a cost of £11,500 with a three months break clause. During the period of COVID 19 there was no access to the office and King's has not sought the payment for rent. Discussions are taking place with King's College about arrangements for the future.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	73,889	-	73,889
	<u>73,889</u>	<u>-</u>	<u>73,889</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
COMPARATIVE 2023**

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	57,566	-	57,566
	<u>57,566</u>	<u>-</u>	<u>57,566</u>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19. GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon regularly securing new sources of funding. Numerous applications have been made to Trusts and Government Departments. The outcome of those is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2024****20. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRED BY FRS 102**

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
INCOME FROM			
Grants and donations	31,022	-	31,022
Charitable activities	1,124	-	1,124
Investments	516	-	516
Other income	790	-	790
Total	<u>33,452</u>	<u>-</u>	<u>33,452</u>
EXPENDITURE ON			
Raising funds	3,061	-	3,061
Charitable activities	55,101	-	55,101
Total	<u>58,162</u>	<u>-</u>	<u>58,162</u>
Net income/(expenditure)	(24,710)	-	(24,710)
Transfers between funds	-	-	-
Net movement in funds	<u>(24,710)</u>	<u>-</u>	<u>(24,710)</u>
Balance brought forward	82,276	-	82,276
Balance carried forward	<u>57,566</u>	<u>-</u>	<u>57,566</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

England & Wales - Charity number 801729

Accounts

**INFORMATION NETWORK FOCUS ON
RELIGIOUS MOVEMENTS**

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

COMPANY REGISTRATION NO: 02346855

CHARITY REGISTRATION NO: 801729



**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

The Trustees (who are also the Directors of the charitable company for the purposes of the Companies Act) present their combined Directors' report and Trustees' annual report, as required by company law, together with the audited financial statements of Information Network Focus on Religious Movements (the Charity) for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 1 January 2019).

ADMINISTRATIVE AND LEGAL MATTERS

The Company is incorporated in England and Wales as a company limited by guarantee under the Companies Acts (Registration No. 02346855) and operates under the name INFORM. Its registered office is:

C/o Dept. of Theology and Religious Studies
Virginia Woolf Building
22 Kingsway
London
WC2B 6LE

The following Directors of the Company listed below have continued to serve from 1 April 2022 to the date of this report unless stated otherwise:

Amma Anane-Ayegi	(appointed September 2022)
Rabbi Charley Baginsky	(appointed September 2022)
Professor Eileen Barker	(stepped down September 2022)
Dr George Chryssides	
Dr Graham Harvey	
Professor Mark Hill	
Dr Humeira Iqtidar	(appointed September 2022)
Professor Kim Knott	(Chair)
Father Toby Lees	(appointed on 25 June 2022)
The Reverend Andrew Maguire	(Treasurer)
Dr Marat Shterin	
Dr Jasjit Singh	(appointed September 2022)
The Reverend Alan Walker	
The Reverend Stephen Hollinghurst	
Dr Suzanne Newcombe	(appointed February 2023)

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

TRUSTEE RECRUITMENT AND APPOINTMENT PROCEDURES

Four trustees of the charity are nominated, one each by the Archbishop of Canterbury, the British Sociological Association Sociology of Religion Study Group, The Free Churches Group and the Westminster Roman Catholic Diocese. Up to ten additional trustees are appointed by agreement of the current trustees. Areas of skill, expertise, recognition or diversity which may be beneficial to the operation of the charity are identified through a process of discussion among the trustees, and recommendation by specialist networks. When the current trustees are satisfied that a potential trustee is suitable for appointment, an invitation to join is issued. All trustees agree to promote the Charity's objectives and to conduct its business in accordance with the Charity Commission's guidelines.

The Company has obtained charitable status and is registered with the Charity Commission (Registration No. 801729). As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

PROFESSIONAL ADVISORS

Bankers:

National Westminster
Aldwych Branch
Connaught House, 65 Aldwych
London WC23 4EG

Auditors:

Knox Cropper LLP
Chartered Accountants
65 Leadenhall St,
London, EC3A 2AD

OBJECTS

To advance public knowledge and understanding by the promotion of study and research into religions and those movements commonly known as new religious movements concerned with the exploration of spiritual life or philosophies, and the dissemination of the useful results of such study and research to the public.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

REVIEW OF ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Inform pursued its charitable objects in 2022/23 by means of the following activities:

- collecting, assessing and disseminating objective information about minority religions;
- responding to enquirers' requests for information about minority religions;
- co-operating with requests from statutory bodies in the UK and abroad for information about minority religions;
- publishing information for the public about minority religions in online leaflets as factsheets for the Religion Media Centre;
- publishing articles in scholarly books and continuing work on a series of edited books with Routledge, including two online book launches;
- setting up a new book series with Bloomsbury, entitled "Religion at the Boundaries";
- maintaining a national and international network of researchers, and other parties with an expert and/or personal knowledge of information about minority religions;
- facilitating public dialogue about issues surrounding minority religions;
- hosting two online public seminars and one online book launch;
- hosting a hybrid film screening at King's College London;
- co-organising the BASR annual conference which was held at The Open University, 30th August-1st September 2022;
- mentoring carefully selected interns;
- lecturing in schools, universities, international conferences and various other forums;
- commissioning project work for Government Departments;
- Collaborating with Associate on the Arts and Humanities Research Council-funded project, Abuse in Religious Contexts, led by Professor Gordon Lynch at the University of Kent;
- Continuing collaboration and preparation for publication the results of the King's Together Project: Understanding the Experiences and Brain Processes of Spirit Mediums;
- networking with international groups which have similar areas of remit and attending a multilateral meeting of colleagues hosted by CIAOSN in Brussels, Belgium;
- continuing research on the "Mapping the Sociology of Religion in Britain via the history and development of SOCREL" (the British Sociological Association's Sociology of Religion study group) project;
- continuing to make active contributions to the National Working Group for Abuse Linked to Accusations of Witchcraft and Spirit Possession (NWG ALAWSP);
- continuing collaboration with the Religion and Sexual Abuse Project led by Professor Amanda Lucia at the University of California Riverside;
- concluding work on an 18-month project funded by the Culham St Gabriel's Trust on Promoting the Exploration of Religion and Worldviews in Schools in partnership with the Faith and Belief Forum and The Open University;
- continuing conversations with the TRS Department at King's College where the Inform office is based about future collaboration and office use;
- seeking to preserve for the future in an accessible manner Inform's significant archive of materials.
- appointing new Governors as listed in this report.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

The trustees believe that this wide-ranging programme of activities helped Inform to achieve its strategic aim of bringing the best available knowledge, based on the methods of the social sciences, about minority religions to the attention of members of the public and relevant statutory authorities. In this way, Inform's educational objective of advancing public knowledge and understanding of minority religions was achieved. This programme was carried out in co-operation with numerous universities, researchers, religious organisations, and professional associations, both in the UK and abroad.

Throughout the period Inform was in communication with officials in Government departments about future project funding. Applications for funding were made to various trusts.

FINANCIAL REVIEW

Total income for the 12-month period ended 31st March 2023 was £33,452 being £30,400 lower than income for the 12-month period ended 31 March 2022. Expenditure for the 12-month period ended 31st March 2023 decreased to £58,162. Over the year there was a net decrease in resources of £24,710.

RESERVES

The level of unrestricted reserves, which at the year-end amounted to £57,566, is necessary to enable the charity to continue to operate during those periods when donation income significantly decreases. These represent free reserves that will enable the charity to continue into 2023/24 as it explores possibilities for securing funding for the future.

GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon securing new sources of funding. Applications have been made to Trusts and Government Departments. The outcome of these is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

COVID 19

INFORM is in conversation with King's College about the payment of rent during the period when there was not access to the office. Although a provision has been made for rent payable during this period, the Trustees are of the opinion that rent will not be payable.

RISK

The trustees review the risks that the charity is exposed to on an ongoing basis and take steps to mitigate those risks as appropriate.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

FUTURE DEVELOPMENTS

Work will continue on Inform's database, publications, and website, which will enable more of Inform's material to become publicly available. Further events will be held both online and offline. We hope to publish our first book in our new series 'Religion at the Boundaries' with Bloomsbury in the next year.

Inform will continue to take an active role in appropriate networks such as the British Sociological Association's Study of Religion Study Group (SOCREL), the British Association for the Study of Religion (BASR), the Religious Education Council, various Religion and Worldview in schools projects and the National Working Group on Abuse Linked to Accusations of Witchcraft and Spirit Possession.

There will be a continued focus on exploring ways of co-operating with the Theology and Religious Studies Department at King's College, London, in whose building Inform's office is based. These conversations will include discussion about the basis on which the office is occupied as well as exploring the potential of joint fundraising and research projects.

Dr Sarah Harvey, Inform's Senior Research Officer will continue working as a Research Associate on the Arts and Humanities Council funded project, Abuse in Religious Settings, led by Professor Gordon Lynch at the University of Kent partially on secondment back to Inform as well as also continuing in direct employment by Inform.

Fundraising work will continue towards finding solutions for both short-term viability and long-term sustainability.

Inform will maintain its commitment to its principal objective of preventing harm based on misinformation about new and minority religious groups by providing information that is as reliable and up-to-date as possible. It welcomes receiving enquiries, information, and suggestions from all sources.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty set out under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit 'Charities and Public Benefit' in developing the objectives for the year and in planning activities.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of the Information Network Focus on Religious Movements for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

APPROVAL

This report was approved by the Board of Directors and Trustees on ~~September~~ 20 October 2023 and signed on their behalf by:

Name: KIM KNOTT

Signature: _____



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

Opinion

We have audited the financial statements of Information Network Focus on Religious Movements (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis of 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 charitable company 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.

Material uncertainty related to going concern

We draw attention to note 19 in the financial statements which indicates that the ability of the charitable company to continue as a going concern is dependent upon regularly securing new sources of funding. If new sources of funding are not secured then it may still be possible to continue to operate at a significantly reduced level of activity. The conditions indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Directors' Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for our audit work, for this report or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
Chartered Accountants and Statutory Auditors
65 Leadenhall Street
London
EC3A 2 AD

Date: 20 November 2023

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	£ Unrestricted Funds	£ Restricted Funds	£ Total 2023	£ Restated Total 2022
INCOME FROM					
Grants and Donations	2	31,022	-	31,022	39,793
Charitable activities		1,124	-	1,124	23,132
Investment Income		516	-	516	8
Other income		790	-	790	919
TOTAL		<u>33,452</u>	<u>-</u>	<u>33,452</u>	<u>63,852</u>
EXPENDITURE ON					
Raising funds	3	3,061	-	3,061	3,265
Charitable activities	4	55,101	-	55,101	58,765
TOTAL		<u>58,162</u>	<u>-</u>	<u>58,162</u>	<u>62,030</u>
NET INCOME/(EXPENDITURE)		(24,710)	-	(24,710)	1,822
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(24,710)	-	(24,710)	1,822
RECONCILIATION OF FUNDS					
FUND BALANCE BROUGHT FORWARD (as restated)	21	82,276	-	82,276	80,454
FUND BALANCES CARRIED FORWARD		<u>57,566</u>	<u>-</u>	<u>57,566</u>	<u>82,276</u>

None of the Company's activities were acquired or discontinued during the financial period.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**BALANCE SHEET****AS AT 31ST MARCH 2023**

	Notes	----- 31 st March 2023 -----		--- 31 st March 2022--- (as restated)	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		-		-
CURRENT ASSETS					
Stock	8	378		378	
Debtors	9	18,467		21,618	
Cash at Bank and on Deposit	10	79,221		87,340	
		<u>98,066</u>		<u>109,336</u>	
CREDITORS: Amounts falling due within one year	11	<u>(40,500)</u>		<u>(27,060)</u>	
NET CURRENT ASSETS					
			<u>57,566</u>		<u>82,276</u>
TOTAL ASSETS LESS					
CURRENT LIABILITIES					
			<u>57,566</u>		<u>82,276</u>
Represented by					
RESERVES					
Restricted Reserve	12		-		-
Unrestricted Reserve	13		<u>57,566</u>		<u>82,276</u>
			<u>57,566</u>		<u>82,276</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Directors on *20 October* 2023:

Name: KIM KNOTT

Signature: *Kim Knott*

Name: ANDREW MAGUIRE

Signature: *Andrew Maguire*

Registered Company Number: 02346855

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2023****1. ACCOUNTING POLICIES**

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. The presentational currency of these financial statements is Pound Sterling (£).
- (b) Depreciation is provided on office equipment on a straight line basis over its useful economic life of the assets. Office equipment and computer equipment has been depreciated over three years.
- (c) Stock is valued at the lower of cost and net realisable value.
- (d) Grants are accounted for in the Statement of Financial Activities in the year in which they are receivable, unless they are clearly specified as relating to future years, in which case they are carried forward as deferred income.
- (e) Salaries and those other costs which do not relate to a specific activity are allocated to the charity's various activities based on an estimate of the staff time spent on the activity.
- (f) Restricted funds represent donations or grants whose purposes have been restricted by the donor. Unrestricted funds represent income which can be used for charitable purposes at the discretion of the trustees.
- (g) The Trustees consider that the charity continues to be a going concern, although there are risks which are set out in Note 19.

2. GRANTS AND DONATIONS

	2023		2022	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
CPNI/NPSA	30,591	-	38,234	-
CenSAMM/Panacea	50	-	100	-
Others	381	-	1,459	-
	<u>31,022</u>	<u>-</u>	<u>39,793</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

		2023	2022
3. RAISING FUNDS:		£	£
	Fundraising and Publicity: Direct Costs	2,721	2,946
	Support Costs	340	319
		<u>3,061</u>	<u>£3,265</u>

4. **CHARITABLE ACTIVITIES**

	----- 2023 -----		2022
	Direct Costs	Support Costs	Total
	£	£	£
Helpline	5,442	680	6,122
Research	38,095	4,762	42,857
Conferences, Seminars & Publications	5,442	680	6,529
	<u>48,979</u>	<u>6,122</u>	<u>55,101</u>
			<u>58,765</u>

Governance costs included in Support Costs comprise:

	2023	2022
	£	£
Trustees expenses	-	-
Audit fee	3,740	3,108
	<u>3,740</u>	<u>£3,108</u>

5. **SUPPORT COSTS**

	2023	2022
	£	£
Salaries	1,625	1,870
Rent and Rates	709	696
Office Costs	97	92
Other Costs	4,031	3,396
	<u>6,462</u>	<u>6,054</u>

Support costs are allocated to Fundraising and Publicity and Charitable Activities based on staff time.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

6. INFORMATION REGARDING EMPLOYEES AND DIRECTORS

	2023	2022
	No.	No.
The average number of employees during the year was:		
Direct Charitable	3	3
Management and Administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>4</u>
Staff Costs comprise:	£	£
Wages and Salaries	27,435	31,425
Social Security	1,390	2,066
Pension Costs	3,396	3,905
	<u>32,221</u>	<u>37,396</u>

No employee earned greater than £60,000 per annum (2022: none).

The total employee benefits paid to key management personnel during the year amounted to £ 17,710. (2022: £28,728).

No Director received any remuneration from the Company during the year. No expenses were reimbursed to Directors during the year (2022: none).

7. FIXED ASSETS

	Equipment
	£
Cost:	
At 1 st April 2022	11,158
Additions	-
Written Off	<u>-</u>
At 31 st March 2023	<u>11,158</u>
Depreciation:	
At 1 st April 2022	11,158
Charge for the period	-
Written Off	<u>-</u>
At 31 st March 2023	<u>11,158</u>
Net Book Value:	
31 st March 2023	<u>-</u>
31 st March 2022	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2023**

	2023	2022			
	£	£			
8. STOCK					
Books and Goods Held for Resale	378	378			
9. DEBTORS					
Prepayments	412	307			
Accrued income	18,055	21,311			
	<u>18,467</u>	<u>21,618</u>			
10. CASH AT BANK AND ON DEPOSIT					
COIF Charities Deposit Fund	31,829	1,433			
Other	47,317	85,907			
	<u>79,146</u>	<u>87,340</u>			
11. CREDITORS: Amounts falling due within one year					
Accrued Expenses	3,500	3,060			
Rent payable	37,000	24,000			
	<u>40,500</u>	<u>27,060</u>			
12. RESTRICTED FUNDS					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/22	resources	expended		31/03/23
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>£-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTED FUNDS COMPARATIVE 2022					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/21	resources	expended		31/03/22
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>£-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2023****13. UNRESTRICTED FUNDS**

	Balance as restated 31/03/22	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/23
	£	£	£	£
General reserves	82,276	(24,710)	-	57,566

**UNRESTRICTED FUNDS
COMPARATIVE 2022**

	Balance as restated 31/03/21	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/22
	£	£	£	£
General reserves	80,454	(1,822)	-	82,276

14. TAXATION

As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

15. LIBRARY AND ELECTRONIC DATABASE

The Charity holds an extensive collection of information on minority religions, new religious movements and alternative spirituality in the world, which is held to facilitate research. These assets have not been valued or included in the Balance Sheet.

16. COMMITMENTS UNDER OPERATING LEASE

The company has a one year contract on its premises at a cost of £11,500 with a three months break clause. During the period of COVID 19 there was no access to the office and King's has not sought the payment for rent. Discussions are taking place with King's College about arrangements for the future.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	57,566	-	57,566
	<u>57,566</u>	<u>-</u>	<u>57,566</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
COMPARATIVE 2022**

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	82,276	-	82,276
	<u>82,276</u>	<u>-</u>	<u>82,276</u>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19. GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon regularly securing new sources of funding. Numerous applications have been made to Trusts and Government Departments. The outcome of those is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2023**20. **COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRED BY FRS 102**

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
INCOME FROM			
Grants and donations	39,793	-	39,793
Charitable activities	23,132	-	23,132
Investments	8	-	8
Other income	919	-	919
Total	<u>63,852</u>	<u>-</u>	<u>63,852</u>
EXPENDITURE ON			
Raising funds	3,265	-	3,265
Charitable activities	58,765	-	58,765
Total	<u>62,030</u>	<u>-</u>	<u>62,030</u>
Net income/(expenditure)	1,822	-	1,822
Transfers between funds	-	-	-
Net movement in funds	<u>1,822</u>	<u>-</u>	<u>1,822</u>
Balance brought forward	92,454	-	92,454
Prior year adjustment (note 21)	(12,000)	-	(12,000)
Balance carried forward	<u>82,276</u>	<u>-</u>	<u>82,276</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

21. PRIOR YEAR ADJUSTMENT

During the COVID 19 pandemic the charity was unable to occupy its premises and rent was not considered payable. Following that period only limited access was available, no invoices were received from its landlord and a liability for rent was considered unlikely. Therefore no charge was accrued in the financial statements for the years ended 31 March 2021 and 31 March 2022. Instead, a separate designated reserve was set up for potential rent payable. The Trustees have reviewed this position and now consider that there may potentially be a liability due. Therefore the liability has now been recognised at £12,000 for each year ended 31 March 2021 and 2022 and the designation of funds is no longer relevant. This has been reflected in these financial statements as a prior year adjustment.

	As originally stated	Adjustments	As restated
	£	£	£
Summary of consolidated net asset adjustment as at 31 March 2022			
Creditors – amounts falling due within one year	(3,060)	(24,000)	(27,060)
Unrestricted reserves – designated	(24,000)	24,000	-
	<hr/>	<hr/>	<hr/>
		-	
Summary of SOFA adjustments for the year ended 31 March 2022			
Expenditure on raising funds	2,633	632	3,265
Expenditure on charitable activities	47,397	11,368	58,765
Unrestricted reserves brought forward	92,454	(12,000)	80,454
	<hr/>	<hr/>	<hr/>
		-	
Summary of SOFA adjustments for the year ended 31 March 2023			
Unrestricted reserves brought forward	106,276	(24,000)	82,276
	<hr/>	<hr/>	<hr/>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

England & Wales - Charity number 801729

Accounts

**INFORMATION NETWORK FOCUS ON
RELIGIOUS MOVEMENTS**

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

COMPANY REGISTRATION NO: 02346855

CHARITY REGISTRATION NO: 801729



**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

The Trustees (who are also the Directors of the charitable company for the purposes of the Companies Act) present their combined Directors' report and Trustees' annual report, as required by company law, together with the audited financial statements of Information Network Focus on Religious Movements (the Charity) for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 1 January 2019).

ADMINISTRATIVE AND LEGAL MATTERS

The Company is incorporated in England and Wales as a company limited by guarantee under the Companies Acts (Registration No. 02346855) and operates under the name INFORM. Its registered office is:

C/o Dept. of Theology and Religious Studies
Virginia Woolf Building
22 Kingsway
London
WC2B 6LE

The following Directors of the Company listed below have continued to serve from 1 April 2021 to the date of this report unless stated otherwise:

Professor Eileen Barker	
Dr George Chryssides	
Dr Graham Harvey	
Professor Mark Hill	(appointed August 2021)
Professor Kim Knott	(Chair)
Father Toby Lees	(appointed on 25 June 2022)
The Reverend Andrew Maguire	(Treasurer)
Dr Marat Shterin	
The Reverend Alan Walker	
The Reverend Stephen Hollinghurst	
The Right Reverend William Kenney	(stepped down October 2021)

TRUSTEE RECRUITMENT AND APPOINTMENT PROCEDURES

Four trustees of the charity are nominated, one each by the Archbishop of Canterbury, the British Sociological Association Sociology of Religion Study Group, The Free Churches Group and the Westminster Roman Catholic Diocese. Up to ten additional trustees are appointed by agreement of the current trustees. Areas of skill, expertise, recognition or diversity which may be beneficial to the operation of the charity are identified through a process of discussion among the trustees, and recommendation by specialist networks. When the current trustees are satisfied that a potential trustee is suitable for appointment, an invitation to join is issued. All trustees agree to promote the Charity's objectives and to conduct its business in accordance with the Charity Commission's guidelines.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

The Company has obtained charitable status and is registered with the Charity Commission (Registration No. 801729). As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

PROFESSIONAL ADVISORS

Bankers:

National Westminster
Aldwych Branch
Connaught House, 65 Aldwych
London WC23 4EG

Auditors:

Knox Cropper LLP
Chartered Accountants
65 Leadenhall St,
London, EC3A 2AD

OBJECTS

To advance public knowledge and understanding by the promotion of study and research into religions and those movements commonly known as new religious movements concerned with the exploration of spiritual life or philosophies, and the dissemination of the useful results of such study and research to the public.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

REVIEW OF ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Inform pursued its charitable objects in 2021/22 by means of the following activities:

- collecting, assessing and disseminating objective information about minority religions;
- responding to enquirers' requests for information about minority religions;
- co-operating with requests from statutory bodies in the UK and abroad for information about minority religions;
- publishing information for the public about minority religions in online leaflets, in the Critical Dictionary of Apocalyptic and Millenarian Movements (CDAMM) and as factsheets for the Religion Media Centre;
- publishing articles in scholarly books and continuing work on a series of edited books with Routledge, including two online book launches;
- setting up a new book series with Bloomsbury, entitled "Religion at the Boundaries";
- maintaining a national and international network of researchers, and other parties with an expert and/or personal knowledge of information about minority religions;
- facilitating public dialogue about issues surrounding minority religions;
- hosting two online seminars and two online book launches;
- mentoring carefully selected interns;
- lecturing in schools, universities, international conferences and various other forums;
- commissioned project work for Government Departments, the Centre for the Critical Study of Apocalyptic and Millenarian Movements, and the Religion Media Centre;
- securing funding to complete the project "Mapping the Sociology of Religion in Britain via the history and development of SOCREL" (the British Sociological Association's Sociology of Religion study group);
- continuing to make active contributions to the National Working Group for Abuse Linked to Accusations of Witchcraft and Spirit Possession;
- continuing collaboration with the Religion and Sexual Abuse Project led by Professor Amanda Lucia at the University of California Riverside.
- continuing work on an 18-month project funded by the Culham St Gabriel's Trust on Promoting the Exploration of Religion and Worldviews in Schools in partnership with the Faith and Belief Forum and The Open University;
- entering into conversation with King's College where the Inform office is based about future collaboration and office use;
- seeking to preserve for the future in an accessible manner Inform's significant archive of materials.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

The trustees believe that this wide-ranging programme of activities helped Inform to achieve its strategic aim of bringing the best available knowledge, based on the methods of the social sciences, about minority religions to the attention of members of the public and relevant statutory authorities. In this way, Inform's educational objective of advancing public knowledge and understanding of minority religions was achieved. This programme was carried out in co-operation with numerous universities, researchers, religious organisations, and professional associations, both in the UK and abroad.

Inform's Director, Senior Research Officer and Research Consultants for specific projects have undertaken a review of best practice on research integrity, with special attention to online research ethics. This resulted in an updated statement on Data Protection and Research Ethics which can be found on the Inform website at https://inform.ac/qpdr_and_ethics/.

Throughout the period Inform was in communication with officials in Government departments about future project funding. Applications for funding were made to various trusts.

FINANCIAL REVIEW

Total income for the 12-month period ended 31st March 2022 was £63,852 being £32,798 lower than income for the 12-month period ended 31 March 2021. Expenditure for the 12-month period ended 31st March 2022 decreased to £50,030. Over the year there was a net increase in resources of £13,822.

RESERVES

The level of unrestricted reserves, which at the year-end amounted to £106,276, is necessary to enable the charity to continue to operate during those periods when donation income significantly decreases. These reserves will enable the charity to continue into 2022/23 as it explores possibilities for securing funding for the future.

GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon securing new sources of funding. Numerous applications have been made to Trusts and Government Departments. The outcome of these is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

COVID 19

Restrictions, which had applied since mid-March 2020, on access to the Inform office in the Virginia Woolf building at King's College, gradually eased during this financial year. Remote working has continued where appropriate and helpful for achieving Inform's work goals.

Additionally INFORM is in conversation with King's College about the payment of rent during the period when there has not been access to the office.

RISK

The trustees review the risks that the charity is exposed to on an ongoing basis and take steps to mitigate those risks as appropriate.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

FUTURE DEVELOPMENTS

Work will continue on Inform's database, publications, and website, which will enable more of Inform's material to become publicly available.

Work will continue on finding fundraising solutions for both short-term viability and long-term sustainability through work on funded projects and commissioned reports.

Inform will continue to take an active role in appropriate networks such as the National Working Group for Abuse Linked to Accusations of Witchcraft and Spirit Possession.

There will be further collaboration on a research project with Dr Amanda Lucia from The University of California on the topic of sexual abuse within religions.

The collaborative research project funded Culham St Gabriel's Trust on Promoting the Exploration of Religion and Worldviews in Schools will continue until July 2022.

Further online events will be pursued in lieu of in-person seminars and the viability of holding in-person events in future will continue to be reviewed.

There will be a continued focus on exploring ways of co-operating with the Theology and Religious Studies Department at King's College, London, in whose building Inform's office has been based from May 2018. These conversations will include discussion about the basis on which the office is used.

In March 2022, Dr Sarah Harvey, Inform's Senior Research Officer, will begin working as a Research Associate on the Arts and Humanities Council funded project, Abuse in Religious Settings, led by Professor Gordon Lynch at the University of Kent. This will be by way of a "secondment" from Inform for an agreed number of days per week up to September 2023. Dr Harvey's employment with Inform will continue.

The oversight and governance of Inform will be broadened and diversified in the coming year. Attention will be paid in particular to issues of legacy and future continuity.

Inform will, of course, maintain its commitment to its principal objective of helping enquirers by providing information that is as reliable and up-to-date as possible, and it welcomes receiving enquiries, information and suggestions from all sources.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty set out under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit 'Charities and Public Benefit' in developing the objectives for the year and in planning activities.

**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of the Information Network Focus on Religious Movements for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

APPROVAL

This report was approved by the Board of Directors and Trustees on 28th September 2022 and signed on their behalf by:

Name: KIM KNOTT



Signature: _____

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

Opinion

We have audited the financial statements of Information Network Focus on Religious Movements (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis of 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 charitable company 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.

Material uncertainty related to going concern

We draw attention to note 19 in the financial statements which indicates that the ability of the charitable company to continue as a going concern is dependent upon regularly securing new sources of funding. If new sources of funding are not secured then it may still be possible to continue to operate at a significantly reduced level of activity. The conditions indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Directors' Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for our audit work, for this report or for the opinions we have formed.



Richard Billinghamurst FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
Chartered Accountants and Statutory Auditors
65 Leadenhall Street
London
EC3A 2 AD

Date: 4 October 2022

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	£ Unrestricted Funds	£ Restricted Funds	£ Total 2022	£ Total 2021
INCOME FROM					
Grants and Donations	2	39,793	-	39,793	86,194
Charitable activities		23,132	-	23,132	9,781
Investment Income		8	-	8	21
Other income		919	-	919	654
TOTAL		<u>63,852</u>	<u>-</u>	<u>63,852</u>	<u>96,650</u>
EXPENDITURE ON					
Raising funds	3	2,633	-	2,633	3,082
Charitable activities	4	47,397	-	47,397	55,474
TOTAL		<u>50,030</u>	<u>-</u>	<u>50,030</u>	<u>58,556</u>
NET INCOME/(EXPENDITURE)		13,822		13,822	38,094
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		13,822	-	13,822	38,094
FUND BALANCE BROUGHT FORWARD		92,454	-	92,454	54,360
FUND BALANCES CARRIED FORWARD		<u>106,276</u>	<u>-</u>	<u>106,276</u>	<u>92,454</u>

None of the Company's activities were acquired or discontinued during the financial period.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**BALANCE SHEET****AS AT 31ST MARCH 2022**

	Notes	----- 31 st March 2022 -----		--- 31 st March 2021 ---	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		-		-
CURRENT ASSETS					
Stock	8	378		522	
Debtors	9	21,618		39,008	
Cash at Bank and on Deposit	10	87,340		55,816	
		<u>109,336</u>		<u>95,346</u>	
CREDITORS: Amounts falling due within one year					
	11	<u>(3,060)</u>		<u>(2,892)</u>	
NET CURRENT ASSETS					
			<u>106,276</u>		<u>92,454</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>106,276</u>		<u>92,454</u>
Represented by					
RESERVES					
Restricted Reserve	12		-		-
General Reserve	13		<u>106,276</u>		<u>92,454</u>
			<u>106,276</u>		<u>92,454</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

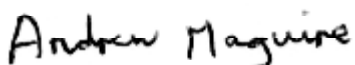
The financial statements were approved by the Directors on 28th September 2022:

Name: KIM KNOTT



Signature:

Name: ANDREW MAGUIRE

Signature: 

Registered Company Number: 02346855

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. The presentational currency of these financial statements is Pound Sterling (£).
- (b) Depreciation is provided on office equipment on a straight line basis over its useful economic life of the assets. Office equipment and computer equipment has been depreciated over three years.
- (c) Stock is valued at the lower of cost and net realisable value.
- (d) Grants are accounted for in the Statement of Financial Activities in the year in which they are receivable, unless they are clearly specified as relating to future years, in which case they are carried forward as deferred income.
- (e) Salaries and those other costs which do not relate to a specific activity are allocated to the charity's various activities based on an estimate of the staff time spent on the activity.
- (f) Restricted funds represent donations or grants whose purposes have been restricted by the donor. Unrestricted funds represent income which can be used for charitable purposes at the discretion of the trustees.
- (g) The Trustees consider that the charity continues to be a going concern, although there are risks which are set out in Note 19.

2. GRANTS AND DONATIONS

	2022		2021	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
European Research Council	-	-	-	14,962
CPNI	38,234	-	68,654	-
Archbishops' Council	-	-	-	-
CenSAMM/Panacea	100	-	1,400	-
Others	1,459	-	1,178	-
	<u>39,793</u>	<u>-</u>	<u>71,232</u>	<u>14,962</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2022**

	2022	2021
	£	£
3. RAISING FUNDS:		
Fundraising and Publicity: Direct Costs	2,346	2,781
: Support Costs	287	301
	<u>2,633</u>	<u>3,082</u>

4. CHARITABLE ACTIVITIES

	----- 2022 -----			2021
	Direct Costs	Support Costs	Total	Total
	£	£	£	£
Helpline	4,692	574	5,266	6,163
Research	32,846	4,019	36,865	43,147
Conferences, Seminars & Publications	4,692	574	5,266	6,164
	<u>42,230</u>	<u>5,167</u>	<u>47,397</u>	<u>55,474</u>

Governance costs included in Support Costs comprise:

	2022	2021
	£	£
Trustees expenses	-	38
Audit fee	3,108	2,940
	<u>3,108</u>	<u>2,978</u>

5. SUPPORT COSTS

	2022	2021
	£	£
Salaries	1,870	2,326
Rent and Rates	96	38
Office Costs	92	97
Other Costs	3,396	3,260
	<u>5,454</u>	<u>5,721</u>

Support costs are allocated to Fundraising and Publicity and Charitable Activities based on staff time.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

6. INFORMATION REGARDING EMPLOYEES AND DIRECTORS

	2022	2021
	No.	No.
The average number of employees during the year was:		
Direct Charitable	3	4
Management and Administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>5</u>
Staff Costs comprise:	£	£
Wages and Salaries	31,425	40,001
Social Security	2,066	2,540
Pension Costs	3,905	3,973
Redundancy costs	<u>-</u>	<u>-</u>
	<u>37,396</u>	<u>46,514</u>

No employee earned greater than £60,000 per annum (2021: none).

The total employee benefits paid to key management personnel during the year amounted to £28,728 (2021: £21,841).

No Director received any remuneration from the Company during the year. No expenses were reimbursed to Directors during the year (2021: £38 one Director).

7. FIXED ASSETS

	Equipment
	£
Cost:	
At 1 st April 2021	11,158
Additions	-
Written Off	<u>-</u>
At 31 st March 2022	<u>11,158</u>
Depreciation:	
At 1 st April 2021	11,158
Charge for the period	-
Written Off	<u>-</u>
At 31 st March 2022	<u>11,158</u>
Net Book Value:	
31 st March 2022	<u>-</u>
31 st March 2021	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2022**

	2022	2021			
	£	£			
8. STOCK					
Books and Goods Held for Resale	378	522			
9. DEBTORS					
Prepayments	307	214			
Accrued income	21,311	38,794			
	<u>21,618</u>	<u>39,008</u>			
10. CASH AT BANK AND ON DEPOSIT					
COIF Charities Deposit Fund	1,433	1,433			
Other	85,907	54,383			
	<u>87,340</u>	<u>55,816</u>			
11. CREDITORS: Amounts falling due within one year					
Accrued Expenses	3,060	2,892			
Other creditors	-	-			
	<u>3,060</u>	<u>2,892</u>			
12. RESTRICTED FUNDS					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/21	resources	expended		31/03/22
	£	£	£	£	£
The Spalding Trust	-	-	-	-	-
European Research Council	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTED FUNDS					
COMPARATIVE 2021	Balance	Incoming	Resources	Transfers	Balance
	31/03/20	resources	expended		31/03/21
	£	£	£	£	£
The Spalding Trust	1,865	-	(1,865)	-	-
European Research Council	(7,203)	14,962	(7,759)	-	-
	<u>(5,338)</u>	<u>14,962</u>	<u>(9,624)</u>	<u>-</u>	<u>-</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2022**13. **UNRESTRICTED FUNDS**

	Balance 31/03/21	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/22
	£	£	£	£
General reserves	92,454	13,822	(24,000)	82,276
Designated reserves	-	-	24,000	24,000
	<u>92,454</u>	<u>13,822</u>	<u>-</u>	<u>106,276</u>

The designated funds represent rent potentially payable to King's College from March 2020. INFORM is in conversation with King's College about the payment of rent, for which no invoice has been received, for the period when there was no access to the office because of COVID19 restrictions.

**UNRESTRICTED FUNDS
COMPARATIVE 2021**

	Balance 31/03/20	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/21
	£	£	£	£
General reserves	<u>59,698</u>	<u>32,756</u>	<u>-</u>	<u>92,454</u>

14. **TAXATION**

As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

15. **LIBRARY AND ELECTRONIC DATABASE**

The Charity holds an extensive collection of information on minority religions, new religious movements and alternative spirituality in the world, which is held to facilitate research. These assets have not been valued or included in the Balance Sheet.

16. **COMMITMENTS UNDER OPERATING LEASE**

The company has a one year contract on its premises at a cost of £11,500 with a three months break clause. During the period of COVID 19 there was no access to the office and King's has not sought the payment for rent. Discussions will take place with King's College during the autumn of 2022 about arrangements for the future.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2022****17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	<u>106,276</u>	<u>-</u>	<u>106,276</u>
	<u>106,276</u>	<u>-</u>	<u>106,276</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
COMPARATIVE 2021**

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	<u>92,454</u>	<u>-</u>	<u>92,454</u>
	<u>92,454</u>	<u>-</u>	<u>92,454</u>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19. GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon regularly securing new sources of funding. Numerous applications have been made to Trusts and Government Departments. The outcome of those is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2022****20. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRED BY FRS 102**

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
INCOME FROM			
Grants and donations	71,232	14,962	86,194
Charitable activities	9,781	-	9,781
Investments	21	-	21
Other income	654	-	654
Total	<u>81,688</u>	<u>14,962</u>	<u>96,650</u>
EXPENDITURE ON			
Raising funds	3,082	-	3,082
Charitable activities	45,850	9,624	55,474
Total	<u>48,932</u>	<u>9,624</u>	<u>58,556</u>
	32,756	5,338	38,094
Net income/(expenditure)	-	-	-
Transfers between funds	-	-	-
Net movement in funds	<u>32,756</u>	<u>5,338</u>	<u>38,094</u>
Balance brought forward	59,698	(5,338)	54,360
Balance carried forward	<u>92,454</u>	<u>-</u>	<u>92,454</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

England & Wales - Charity number 801729

Accounts

**INFORMATION NETWORK FOCUS ON
RELIGIOUS MOVEMENTS**

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

COMPANY REGISTRATION NO: 2346855

CHARITY REGISTRATION NO: 801729



**REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

The Trustees (who are also the Directors of the charitable company for the purposes of the Companies Act) present their combined Directors' report and Trustees' annual report, as required by company law, together with the audited financial statements of Information Network Focus on Religious Movements (the Charity) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 1 January 2019).

ADMINISTRATIVE AND LEGAL MATTERS

The Company is incorporated in England and Wales as a company limited by guarantee under the Companies Acts (Registration No. 02346855) and operates under the name INFORM. Its registered office is:

C/o Dept. of Theology and Religious Studies
Virginia Woolf Building
22 Kingsway
London
WC2B 6LE

The following were Directors of the Company during the twelve months ended 31st March 2021

Professor Eileen Barker	
Dr George Chryssides	
Dr Graham Harvey	
Professor Kim Knott	(Chair)
The Right Reverend William Kenney	
The Reverend Andrew Maguire	(Treasurer)
Dr Marat Shterin	
The Reverend Alan Walker	
The Reverend Stephen Hollinghurst	(appointed 10 May 2021)

TRUSTEE RECRUITMENT AND APPOINTMENT PROCEDURES

Four trustees of the charity are nominated, one each by the Archbishop of Canterbury, the British Sociological Association Sociology of Religion Study Group, The Free Churches Group and the Westminster Roman Catholic Diocese. Up to ten additional trustees are appointed by agreement of the current trustees. Areas of skill, expertise, recognition or diversity which may be beneficial to the operation of the charity are identified through a process of discussion among the trustees, and recommendation by specialist networks. When the current trustees are satisfied that a potential trustee is suitable for appointment, an invitation to join is issued. All trustees agree to promote the Charity's objectives and to conduct its business in accordance with the Charity Commission's guidelines.

The Company has obtained charitable status and is registered with the Charity Commission (Registration No. 801729). As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

PROFESSIONAL ADVISORS

Bankers:

National Westminster
 Aldwych Branch
 Connaught House, 65 Aldwych
 London WC23 4EG

Auditors:

Knox Cropper LLP
 Chartered Accountants
 65 Leadenhall St,
 London, EC3A 2AD

OBJECTS

To advance public knowledge and understanding by the promotion of study and research into religions and those movements commonly known as new religious movements concerned with the exploration of spiritual life or philosophies, and the dissemination of the useful results of such study and research to the public.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Inform pursued its charitable objects in 2020/21 by means of the following activities:

- collecting, assessing and disseminating objective information about minority religions;
- responding to enquirers' requests for information about minority religions;
- co-operating with requests from statutory bodies in the UK and abroad for information about minority religions;
- publishing information for the public about minority religions in online leaflets, in the Critical Dictionary of Apocalyptic and Millenarian Movements (CDAMM) and as factsheets for the Religion Media Centre;
- publishing articles in scholarly books and continuing work on a series of edited books with Routledge;
- maintaining a national and international network of researchers, and other parties with an expert and/or personal knowledge of information about minority religions;
- facilitating public dialogue about issues surrounding minority religions;
- hosting carefully selected interns;
- lecturing in schools, universities, international conferences and various other forums;
- commissioning project work for Government Departments, the Centre for the Critical Study of Apocalyptic and Millenarian Movements, and the Religion Media Centre;
- collaboration with the University of Vienna on a European Research Council funded project on 1,000 years of overlap between the traditions of yoga, ayurveda and rasaśāstra (Indian alchemy and iatrochemistry);
- continuing to make active contributions to the National Working Group for Child Abuse Linked to Faith and Belief;
- In June 2020, Inform collaborated with the Religion and Sexual Abuse Project led by Professor Amanda Lucia at the University of California Riverside, funded in part by the Henry Luce Foundation on the seminar on 'Sexual Abuse framed by Faith or Belief – Exploring boundaries and contexts'.
- In January 2021, Inform beginning an 18-month project funded by the Culham St Gabriel's Trust on Promoting the Exploration of Religion and Worldviews in Schools in partnership with the Faith and Belief Forum and The Open University.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

The trustees believe that this wide-ranging programme of activities helped Inform to achieve its strategic aim of bringing the best available knowledge, based on the methods of the social sciences, about minority religions to the attention of members of the public and relevant statutory authorities. In this way, Inform's educational objective of advancing public knowledge and understanding of minority religions was achieved. This programme was carried out in co-operation with numerous universities, researchers, religious organisations, and professional associations, both in the UK and abroad.

Throughout the period Inform was in communication with officials at the Department for Education and the Home Office about future project funding. Applications for funding were made to various trusts.

FINANCIAL REVIEW

Total income for the 12-month period ended 31st March 2021 was £96,650 being £28,756 higher than income for the 12-month period ended 31 March 2020. Expenditure for the 12-month period ended 31st March 2021 decreased to £58,556. Over the year there was a net increase in resources of £38,094.

RESERVES

The level of unrestricted reserves, which at the year-end amounted to £92,454, is necessary to enable the charity to continue to operate during those periods when donation income significantly decreases. These reserves will enable the charity to continue into 2021/22 as it explores possibilities for securing funding for the future.

GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon securing new sources of funding. Numerous applications have been made to Trusts and Government Departments. The outcome of these is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

COVID 19

Since mid-March 2020, because of Covid-19 related lockdown restrictions, INFORM has not had access to its office in the Virginia Woolf building at King's College. The transition to remote working has generally worked well and there are ongoing projects and new commissions which can be completed remotely so not an immediate financial concern or impact.

Some of INFORM's material and ways of working (especially with interns and visitors) require a physical premise and this has been put on hold.

Additionally INFORM is in conversation with King's College about the payment of rent during the period when there has not been access to the office.

RISK

The trustees review the risks that the charity is exposed to on an ongoing basis and take steps to mitigate those risks as appropriate.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

(CONTINUED)

FUTURE DEVELOPMENTS

Work will continue on Inform's database, publications, and website, which will enable more of Inform's material to become publicly available.

Work will continue on finding fundraising solutions for both short-term viability and long-term sustainability through work on funded projects and commissioned reports.

Inform will continue to take an active role in appropriate networks such as the National Working Group on Child Abuse Linked to Faith and Belief.

There will be further collaboration on a research project with Dr Amanda Lucia from The University of California on the topic of sexual abuse within religions.

The collaborative research project funded Culham St Gabriel's Trust on Promoting the Exploration of Religion and Worldviews in Schools will continue until July 2022.

Further online events will be pursued in lieu of in-person seminars and the viability of holding in-person events in future will continue to be reviewed.

There will be a continued focus on exploring ways of co-operating with the Theology and Religious Studies Department at King's College, London, in whose building Inform's office has been based from May 2018.

Inform will, of course, maintain its commitment to its principal objective of helping enquirers by providing information that is as reliable and up-to-date as possible, and it welcomes receiving enquiries, information and suggestions from all sources.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty set out under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit 'Charities and Public Benefit' in developing the objectives for the year and in planning activities.

REPORT OF THE DIRECTORS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS
(CONTINUED)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of the Information Network Focus on Religious Movements for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

APPROVAL

This report was approved by the Board of Directors and Trustees on 12 October 2021 and signed on their behalf by:

Name: KIM KNOTT



Signature: _____

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**

Opinion

We have audited the financial statements of Information Network Focus on Religious Movements (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis of 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 charitable company 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.

Material uncertainty related to going concern

We draw attention to note 19 in the financial statements which indicates that the ability of the charitable company to continue as a going concern is dependent upon regularly securing new sources of funding. If new sources of funding are not secured then it may still be possible to continue to operate at a significantly reduced level of activity. The conditions indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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.

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Directors' Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for our audit work, for this report or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
Chartered Accountants and Statutory Auditors
65 Leadenhall Street
London
EC3A 2 AD

Date: 13/10 2021

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**STATEMENT OF FINANCIAL ACTIVITIES****(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	£ Unrestricted Funds	£ Restricted Funds	£ Total 2021	£ Total 2020
INCOME FROM					
Grants and Donations	2	71,232	14,962	86,194	63,370
Charitable activities		9,781	-	9,781	4,084
Investment Income		21	-	21	116
Other income		654	-	654	324
TOTAL		<u>81,688</u>	<u>14,962</u>	<u>96,650</u>	<u>67,894</u>
EXPENDITURE ON					
Raising funds	3	3,082	-	3,082	3,962
Charitable activities	4	45,850	9,624	55,474	71,319
TOTAL		<u>48,932</u>	<u>9,624</u>	<u>58,556</u>	<u>75,281</u>
NET INCOME/(EXPENDITURE)		32,756	5,338	38,094	(7,387)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		32,756	5,338	38,094	(7,387)
FUND BALANCE BROUGHT FORWARD		59,698	(5,338)	54,360	61,747
FUND BALANCES CARRIED FORWARD		<u>92,454</u>	<u>-</u>	<u>92,454</u>	<u>54,360</u>

None of the Company's activities were acquired or discontinued during the financial period.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**BALANCE SHEET****AS AT 31ST MARCH 2021**

	Notes	----- 31 st March 2021 -----		--- 31 st March 2020 ---	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	7		-		33
CURRENT ASSETS					
Stock	8	522		522	
Debtors	9	39,008		33,542	
Cash at Bank and on Deposit	10	55,816		29,155	
		<u>95,346</u>		<u>63,219</u>	
CREDITORS: Amounts falling due within one year	11	<u>(2,892)</u>		<u>(8,892)</u>	
NET CURRENT ASSETS					
			<u>92,454</u>		<u>54,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>92,454</u>		<u>54,360</u>
Represented by					
RESERVES					
Restricted Reserve	12		-		(5,338)
General Reserve	13		92,454		59,698
			<u>92,454</u>		<u>54,360</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Directors on 12 October 2021:

Name: KIM KNOTT

Kim Knott

Signature:

Name: ANDREW MAGUIRE

Andrew Maguire

Signature:

Registered Company Number: 02346855

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2021****1. ACCOUNTING POLICIES**

- (a) The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. The presentational currency of these financial statements is Pound Sterling (£).
- (b) Depreciation is provided on office equipment on a straight line basis over its useful economic life of the assets. Office equipment and computer equipment has been depreciated over three years.
- (c) Stock is valued at the lower of cost and net realisable value.
- (d) Grants are accounted for in the Statement of Financial Activities in the year in which they are receivable, unless they are clearly specified as relating to future years, in which case they are carried forward as deferred income.
- (e) Salaries and those other costs which do not relate to a specific activity are allocated to the charity's various activities based on an estimate of the staff time spent on the activity.
- (f) Restricted funds represent donations or grants whose purposes have been restricted by the donor. Unrestricted funds represent income which can be used for charitable purposes at the discretion of the trustees.
- (g) The Trustees consider that the charity continues to be a going concern, although there are risks which are set out in Note 19.

2. GRANTS AND DONATIONS

	2021		2020	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
European Research Council	-	14,962	-	15,326
DfE	-	-	-	13,370
The Spalding Trust	-	-	-	1,865
CPNI	68,654	-	29,819	-
Archbishops' Council	-	-	1,000	-
Panacea	1,400	-	-	-
Others	1,178	-	1,990	-
	<u>71,232</u>	<u>14,962</u>	<u>32,809</u>	<u>30,561</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2021**

3. RAISING FUNDS:		2021	2020
		£	£
	Fundraising and Publicity: Direct Costs	2,781	3,590
	: Support Costs	301	372
		3,082	3,962

4. CHARITABLE ACTIVITIES

	2021			2020
	Direct Costs	Support Costs	Total	Total
	£	£	£	£
Helpline	5,561	602	6,163	7,925
Research	38,932	4,215	43,147	55,471
Conferences, Seminars & Publications	5,561	603	6,164	7,923
	50,054	5,420	55,474	71,319

Governance costs included in Support Costs comprise:

	2021	2020
	£	£
Trustees expenses	38	596
Audit fee	2,940	2,880
	2,978	3,476

5. SUPPORT COSTS

	2021	2020
	£	£
Salaries	2,326	2,585
Rent and Rates	38	555
Office Costs	97	156
Other Costs	3,260	3,770
	5,721	7,066

Support costs are allocated to Fundraising and Publicity and Charitable Activities based on staff time.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

6. INFORMATION REGARDING EMPLOYEES AND DIRECTORS

	2021	2020
	No.	No.
The average number of employees during the year was:		
Direct Charitable	4	3
Management and Administration	<u>1</u>	<u>1</u>
	<u>5</u>	<u>4</u>
Staff Costs comprise:		
	£	£
Wages and Salaries	40,001	43,233
Social Security	2,540	2,901
Pension Costs	3,973	5,563
Redundancy costs	-	-
	<u>46,514</u>	<u>51,697</u>

No employee earned greater than £60,000 per annum (2020: none).

The total employee benefits paid to key management personnel during the year amounted to £21,841 (2020: £21,863). No Director received any remuneration from the Company during the year. Expenses of £38 (2020: £596) representing expenses incurred in administration of the charity were reimbursed to one Director during the year (2020: three Directors).

7. FIXED ASSETS

	Equipment
	£
Cost:	
At 1 st April 2020	11,158
Additions	-
Written Off	<u>-</u>
At 31 st March 2021	<u>11,158</u>
Depreciation:	
At 1 st April 2020	11,125
Charge for the period	33
Written Off	<u>-</u>
At 31 st March 2021	<u>11,158</u>
Net Book Value:	
31 st March 2021	<u>-</u>
31 st March 2020	<u>33</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2021**

	2021	2020			
	£	£			
8. STOCK					
Books and Goods Held for Resale	522	522			
9. DEBTORS					
Prepayments	214	214			
Accrued income	38,794	33,328			
	<u>39,008</u>	<u>33,542</u>			
10. CASH AT BANK AND ON DEPOSIT					
COIF Charities Deposit Fund	1,433	1,429			
Other	54,383	27,726			
	<u>55,816</u>	<u>29,155</u>			
11. CREDITORS: Amounts falling due within one year					
Accrued Expenses	2,892	2,892			
Other creditors	-	6,000			
	<u>2,892</u>	<u>8,892</u>			
12. RESTRICTED FUNDS					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/20	resources	expended		31/03/21
	£	£	£	£	£
The Spalding Trust	1,865	-	(1,865)	-	-
European Research Council	(7,203)	14,962	(7,759)	-	-
	<u>(5,338)</u>	<u>14,962</u>	<u>(9,624)</u>	<u>-</u>	<u>-</u>
RESTRICTED FUNDS COMPARATIVE 2020					
	Balance	Incoming	Resources	Transfers	Balance
	31/03/19	resources	expended		31/03/20
	£	£	£	£	£
DfE	-	13,370	(13,370)	-	-
The Spalding Trust	-	1,865	-	-	1,865
European Research Council	13,083	15,326	(35,612)	-	(7,203)
BA/Leverhulme	3,504	-	(3,504)	-	-
	<u>16,587</u>	<u>30,561</u>	<u>(52,486)</u>	<u>-</u>	<u>(5,338)</u>

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2021**

The final tranche from European Research Council was received in November 2020.

The grant from the Spalding Trust was used for updating the INFORM leaflets.

The grant from DfE was used to cover the costs for the reports on: British Values, Executive Summary and Far-right.

The grant from BA/Leverhulme was used to cover the research costs for a project on Health and Healing.

13. UNRESTRICTED FUNDS

	Balance 31/03/20	Net Incoming/ (Outgoing) Resources	Transfers	Balance 31/03/21
	£	£	£	£
General reserves	59,698	32,756	-	92,454

**UNRESTRICTED FUNDS
COMPARATIVE 2020**

	Balance 31/03/19	Net (Outgoing)/In coming Resources	Transfers	Balance 31/03/20
	£	£	£	£
General reserves	45,160	14,538	-	59,698

14. TAXATION

As a registered Charity, Inform is entitled to the exemptions from taxation in respect of Income and Capital Gains to the extent that such income and capital gains are applied for charitable purposes.

15. LIBRARY AND ELECTRONIC DATABASE

The Charity holds an extensive collection of information on minority religions, new religious movements and alternative spirituality in the world, which is held to facilitate research. These assets have not been valued or included in the Balance Sheet.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2021****16. COMMITMENTS UNDER OPERATING LEASE**

The company has a one year contract on its premises at a cost of £11,500 with a three months break clause. During the current year the charity office was closed and no rent was paid.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	92,454	-	92,454
	<u>92,454</u>	<u>-</u>	<u>92,454</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
COMPARATIVE 2020**

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	33	-	33
Net Current Assets	59,665	(5,338)	54,327
	<u>59,698</u>	<u>(5,338)</u>	<u>54,360</u>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19. GOING CONCERN

The ability of the charity to continue as a going concern is dependent upon regularly securing new sources of funding. Numerous applications have been made to Trusts and Government Departments. The outcome of those is awaited. If new funding is not secured it may be possible to continue to operate at a significantly reduced level of activity.

INFORMATION NETWORK FOCUS ON RELIGIOUS MOVEMENTS**FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST MARCH 2021****20. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AS REQUIRED BY FRS 102**

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
INCOME FROM			
Grants and donations	32,809	30,561	63,370
Charitable activities	4,084	-	4,084
Investments	116	-	116
Other income	324	-	324
Total	<u>37,333</u>	<u>30,561</u>	<u>67,894</u>
EXPENDITURE ON			
Raising funds	3,962	-	3,962
Charitable activities	18,833	52,486	71,319
Total	<u>22,795</u>	<u>52,486</u>	<u>75,281</u>
Net income/(expenditure)	14,538	(21,925)	(7,387)
Transfers between funds	-	-	-
Net movement in funds	<u>14,538</u>	<u>(21,925)</u>	<u>(7,387)</u>
Balance brought forward	<u>45,160</u>	<u>16,587</u>	<u>61,747</u>
Balance carried forward	<u>59,698</u>	<u>(5,338)</u>	<u>54,360</u>