

**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](http://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
<b>INCOME FROM</b>					
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
<b>TOTAL</b>		<u>120,793</u>	<u>-</u>	<u>120,793</u>	<u>33,452</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	5,498	-	5,498	3,061
Charitable activities	4	98,972	-	98,972	55,101
<b>TOTAL</b>		<u>104,470</u>	<u>-</u>	<u>104,470</u>	<u>58,162</u>
<b>NET INCOME/(EXPENDITURE)</b>		16,323	-	16,323	(24,710)
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		16,323	-	16,323	(24,710)
<b>RECONCILIATION OF FUNDS</b>					
<b>FUND BALANCE BROUGHT FORWARD</b>	21	57,566	-	57,566	82,276
<b>FUND BALANCES CARRIED FORWARD</b>		<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 <sup>st</sup> March 2024 -----		--- 31 <sup>st</sup> March 2023---	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	7		-		-
<b>CURRENT ASSETS</b>					
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>	
<b>CREDITORS:</b> Amounts falling due within one year	11	<u>(54,316)</u>		<u>(40,500)</u>	
<b>NET CURRENT ASSETS</b>			<u>73,889</u>	<u>57,566</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>73,889</u>	<u>57,566</u>	
Represented by					
<b>RESERVES</b>					
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**

	<b>2024</b>		<b>2023</b>	
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>
	£	£	£	£
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**

	<b>2024</b>	<b>2023</b>
	£	£
<b>3. RAISING FUNDS:</b>		
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 -----			<b>2023</b>
	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
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:**

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

**5. SUPPORT COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
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**

	<b>2024</b>	<b>2023</b>
	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**

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

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

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

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

**UNRESTRICTED FUNDS  
COMPARATIVE 2023**

	<b>Balance as restated 31/03/22</b>	<b>Net Incoming/ (Outgoing) Resources</b>	<b>Transfers</b>	<b>Balance 31/03/23</b>
	£	£	£	£
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£
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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	£	£	£
<b>INCOME FROM</b>			
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>
<b>EXPENDITURE ON</b>			
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>