THE FORUM (NORTHALLERTON) LTD

England & Wales · Charity number 1150546

Details

Other names	THE FORUM (NORTHALLERTON) LTD., THE FORUM
Status	Registered
Legal form	Charitable company
Company number	08110220
Registered	2013-01-21
Register	View on the Charity Commission register

Contact

Address	The Forum Bullamoor Road Northallerton DL6 1LP
Phone	01609776230
Email	info@forumnorthallerton.org.uk
Website	www.forumnorthallerton.org.uk

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF NORTHALLERTON AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY, OR OTHER ORGANISATIONS, IN A COMMON EFFORT TO ADVANCE EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE, FOR RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS, BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE, AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE, FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: To further or benefit the residents of Northallerton and the surrounding area - to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the conditions of life for the residents.

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Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NORTH YORKSHIRE
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£462,051	£494,504	-	-
2024-08-31	£452,854	£401,375	-	-
2023-08-31	£375,796	£369,794	-	-
2022-08-31	£314,108	£323,151	-	-
2021-08-31	£146,460	£160,953	-	-

Trustees

Name	Role	Appointed
Deborah Munton	Chair	2019-09-19
ALAN ROBERT OWENS		2012-06-19
Elizabeth Shaw		2025-02-12
HAZEL CLAYSON		2023-11-15
Joanne Dewar		2025-05-21
Mark Stott		2024-02-21
PAUL MICHAEL PHILLIPS		2012-06-19
Sue Thompson		2023-08-16
Wayne Kyte		2025-04-16

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THE FORUM (NORTHALLERTON) LTD

England & Wales - Charity number 1150546

Accounts

The Forum (Northallerton) Ltd
(A Charitable Company Limited by Guarantee)

Charity registration number: 1150546
Company registration number: 8110220

Annual Report and Financial Statements
For the Year Ended 31 August 2025

Legal and Administrative information

Trustees	Deborah Munton (Chair)	
	Hazel Clayson (Treasurer)	
	Maureen Willoughby	
	Alan Owens	
	Paul Phillips	
	Rob Bramley	Resigned 17/12/24
	Sue Thompson	
	Mark Stott	Appointed 17/12/24
	Elizabeth Shaw	Co-opted member 12/2/25
	Wayne Kyte	Co-opted member 16/4/25
	Joanne Dewar	Co-opted member 21/5/25
Forum manager	Ian McCarthy	
Charity Name	The Forum (Northallerton) Ltd	
Other name the charity uses	The Forum Northallerton	
Registered Charity number	1150456	
Registered Company number	8110220	
Principal address and registered office	The Forum Bullamoor Road Northallerton North Yorkshire DL6 1LP	
Independent Examiner	Karen Wood ACMA CGMA Outsource Accounting services and Independent Examinations 2 Galligap Lane Osbaldwick York YO10 3NR	
Bank details	Barclays Bank 1 Churchill Place London E14 5HP	

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Trustees' Report (including Directors' Report)

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1 January 2019).

Objectives and activities

As set out in our Memorandum and Articles of Association, the charity's objects are to further or benefit the residents of Northallerton and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating the said residents and the local authorities, voluntary, or other organisations, in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the condition of life for residents.

In furtherance of these objects, but not otherwise, the Trustees shall have power:

- to establish or secure the establishment of a community centre
- and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects

Summary of main activities

Our core service provision is listed below and our intention remains to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following:

- providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local business community, including local amateur performance groups;
- promoting a range of events including music, comedy and theatre;
- providing a programme of films, "Live Stream" and Event cinema;
- continuing to operate an equipment service, hiring staging, lighting, display equipment and keyboards for use at the Forum or other venues.

Achievements and performance during the year

A year of celebration and investment

This year represents the 50th anniversary of the building which we now know as the Forum. On the achievement of this milestone the board's priorities included celebration events and investment. We were keen to promote our charitable status to allow us to develop ways to supplement our income through sponsorship and advertising, holding fundraising events and a raffle, as well as making it easier for the public to make individual donations.

Some investment was needed to replace or repair equipment, and the cost of this work will be incurred during 24/25 and 25/26. Where possible grants are being sought.

Another priority has been to increase community awareness of the Forum by a greater presence in the media and on social media. We have had a number of very positive pieces in the press. We now have the Darlington and Stockton Times as a Partner.

We continued work to deliver on the funding granted via the UKSPF fund in 2023/24. We now have newly finished floors to both performance spaces and new comfortable foldable seating. There have been upgrades to our IT, CCTV system and a new box office desk. The last work has been the new external signage.

Rishi Sunak MP, visited in May to meet volunteers, staff and the board. He spent a great deal of time learning more about the efforts to raise funds to improve facilities and was full of praise for the Forum as a great venue and an asset for the community.

Following our skills audit last year, the board took the decision at the beginning of the year to invest in some specialist knowledge, and we have since worked with consultants in PR/media, bid writing and fund raising to allow us to move forward on some of our priorities. We are also working with a Health and Safety consultant to ensure we maintain good standards of compliance.

We are currently awaiting the outcomes from several bids, which if successful will allow us to upgrade the seating and the public toilets.

Following the trend of recent years, customers continue to leave it until much later before committing to ticket purchases. Again, this has led to a number of show cancellations this year, where promoters have not been able to wait for potential late sales. However, the Forum still maintained a great range of programme with some excellent sellout shows. Some of the highlights are recorded below.

During 24/25 the Forum programmed 209 separate performances across all genres including cinema. There were 23,126 admissions. This compares with 217 performances and 22,517 tickets for the previous year.

Comedy continued to be one of our most successful genres with sellout ticket sales for the Jason Manford work in progress shows (4 shows, 1190 admissions). This year we entered into an arrangement to host Manford's Comedy Club on a regular basis. This showcases new comic talent chosen by Jason – the first event held in February was also a sellout. We enjoyed great success with several other comics such as Kevin Bloody Wilson, John Shuttleworth, Clinton Baptiste and Count Arthur Strong.

'An Audience with Lord Ian Botham' was also a great success.

Tribute Acts also continued to perform strongly this year. Particular favourites with the Forum audiences were tributes to Taylor Swift (sellout) and the Eagles. Other musical acts that did very well were 'Made in Tennessee', History of Rock and American Four Tops.

Tom Rolfe's Christmas Santa show was again enjoyed by our younger audiences. Nine performances over four days attracted 2002 attendees.

The Forum was pleased to again host our local amateur groups, who performed some marvellous shows throughout the year. Northallerton Musical Theatre Company gave us Beauty and the Beast and Love Musically, whilst Northallerton Amateur Variety Company performed Robinson Crusoe. Crash Bang Wallop performed Shrek, Everybody's Talking about Jamie and their 20th Anniversary Concert. The Allerton Players staged 'The Mirror Cracked whilst The Northallerton Male Voice Choir performed two concerts during the year.

Our Annual Festival of Remembrance raised £1,328 which was donated to the Ben Hyde Trust and the Royal British Legion.

The most popular film of the year was 'The Salt Path', where 182 attended, followed by 'Paddington in Peru' with 168. Event cinema highlights were Andre Rieu Christmas and 75th Birthday concerts with 231 attendances in total. The Royal Ballet performance of The Nutcracker was the best attended of the livestreams.

Regular room hire arrangements with local groups have been maintained with some additional users coming on board. One off bookings for meetings and conferences have increased.

Scones 4 u continued to operate in the foyer on Thursdays. We offer them use of the kitchen and foyer space free of charge so that they can raise funds for their group. This activity allows young people with special needs to gain important life skills as well as being able to offer our local customers a chance to meet up and enjoy refreshments.

People

Our small staff team has seen some changes during 24/25. The vacant role of House Manager was filled in April 2025 when we welcomed Fiona Kyte. Darren Kirk, long standing facilities assistant and technician left in January 2025 to pursue other opportunities and was replaced by Graeme Hunter in April 2025. There has been even more than usual going on at the Forum during this special year and thanks go to all the staff for their hard work, loyalty and patience.

Our team of volunteers currently numbers 86, with 13 new recruits having joined us during the 24/25 period. An average of 46 different people volunteered each month. During this year our volunteers gifted us with 4523 hours of their time which is a 4% increase on the previous year. This equated to 1670 separate shifts, a 7% increase. Yet again, this huge investment of time freely given (which represents more than £50,000 of paid time), demonstrates the importance of the work our volunteers do for us. Without their input, the Forum could not continue as a viable venue, and enormous thanks go to them all for their continued support and hard work.

Mark Stott was appointed to the board at December's AGM after a period as a co-opted member. Liz Shaw was co-opted to the board in February 2025 and has taken on the role of secretary. Wayne Kyte was co-opted to the board in April 2025 and Joanne Dewar in May 2025. Through last year's skills audit we were able to identify and fill some of the gaps leading to better range of skills around the table.

Looking to the future

We are looking forward to continuing our 50th celebrations next year with some major events coming up. We have already enjoyed our wonderful 50th Anniversary concert in September and seen the start of our 'Memories' display (but more of both in next year's report).

In November we will be holding a plaque unveiling ceremony to commemorate our special birthday. Further fundraising events are planned to include 'An Evening with Rosie Paige and Peter Wright'.

On November 28th we will draw our fundraising raffle. All proceeds from the raffle and the concert will go to our 'refurbishment fund' which will be used towards upgrading and improving our facilities such as the raked seating and the public and backstage toilets.

We look forward to the arrival of our donation station to allow users to donate by either cash or card.

We will continue to work on submitting bids to obtain funding which will allow us to do the necessary upgrades and improve facilities for our users, ensuring the Forum continues to serve the community far into the future.

Financial review

The statement of financial activities on page 11 shows unrestricted net income for the period of £3,295 (23/24: £13,789 income) and a net expenditure against restricted funds of £32,453 (23/24: net income of £51,479).

Total funds at 31 August 2025 were £195,567 (23/24: £228,080) including unrestricted funds of £187,931 (23/24: £184,636) and restricted funds of £7,696 (23/24: £43,444).

The principal funding sources of the charity are described in note 2 of the accounts and were Forum events, letting fees, cinema and livestream screen showings and the bar and refreshments sold at these events.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level of between 3 and 6 month's operating expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This remains unchanged from 2023/24. Unrestricted reserves are also maintained to cover the net balance of our fixed assets.

This year the Board agreed to designate some unrestricted reserves for specific projects as follows. These are described in more detail in note 10 to the accounts:

- Contribution to the replacement of the seating rake
- Consultants costs to develop funding and publicity processes to support the 50th Anniversary year

As in previous years the Board also recognise the potential financial consequences of any forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies upon at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. With regard to this, the Board continues to consider it prudent not to commit the whole of the uncommitted restricted reserve at this time until the position is clear.

Principal sources of funds

The charity's principal funds come from the hire of premises and the surpluses on events promoted by the Forum, together with the surplus on bar and catering activities linked to those uses.

Principal risks

The principal risks currently faced by the Forum are similar to those faced by many other smaller charities in the UK.

- We face challenges in replacing trustees (all of whom are volunteers), particularly those with specific skills.
- The support of our volunteers is essential in providing box office, stewarding, projection and barkeeping roles and being unable to recruit and train new volunteers would reduce the number of events we could safely offer.
- The continuing cost of living crisis impacts our ability to arrange a full programme and attract viable audiences for at least some of our events and also has a potential impact on the number of organisations wishing to hire our meeting spaces.
- Utility, salary and other costs also continue to rise with the cost of living and the impact of governmental budget decisions.
- We also continue to assess the medium-term impact of the Everyman cinema in Northallerton on the viability of our own screen-based offering.

Although we always aim to set a break-even budget, all of the above makes this more challenging every year, meaning that we continue to explore alternative funding to ensure financial stability over the forthcoming years.

Relationships with related parties

The Forum leases its building from North Yorkshire Council on a peppercorn rent and the lease is based on the understanding that the building continues to be used for the community purposes envisaged in the charity's Memorandum and Articles. To monitor this, representatives of the Board have liaison meetings dealing with any building related issues relevant to the lease.

One of our trustees, Alan Owens, manages a band which is involved in Forum events. On occasion payments are made by the Forum for band fees and expenses all of which went to other members of the band. In 24/25 these amounted to £nil (23/24: £1,150).

Structure, governance and management

The Forum is a company limited by guarantee and is governed by a Memorandum and Articles of Association. It was incorporated under the Companies Act 1985 on 19 June 2012 and obtained charitable status on 21 January 2013.

The Trustees are also the directors for the purpose of company law. None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The appointment of Trustees is a matter for vote by Members at an Annual General Meeting (AGM) or Extraordinary meeting arranged for this purpose. The Memorandum and Articles of the charity (clauses 30-38) set out in detail the role of Trustees and the Members of the charity at such a general meeting to appoint or re-appoint trustees. At each AGM one third of the trustees will be asked to stand down, based on length of service, but may seek reappointment. The Board of Trustees has the power to co-opt (clause 37) additional trustees but only until the next AGM at which point their re-election will be a matter for vote at the meeting. No external body is entitled to appoint a trustee.

New trustees are inducted by the Chair based on the standard documentation provided by the Charity Commission. They are made aware of specific responsibilities in respect of the Forum (for example the collective role of the Board in respect of the Annual Report and Accounts), of which they are reminded at relevant points in the annual cycle.

All trustees receive the update from the Charities Commission on key developments, and the Forum has membership of the National Council for Voluntary Organisations (NCVO) which provides regular updates and bulletins on a range of governance matters. A summary of those relevant to the working of the Forum will be raised at the Board. Appropriate Board members take advantage of relevant training provided by external organisations, a summary of which is shared at Board meetings.

During 2024-25 the Board has operated 2 subgroups involving some Board members:

- Health and Safety and facilities – works to review health, safety and building facilities, ensuring compliance and best environment for users
- Finance – works with the manager to review and develop budget plans

The Forum manager leads a small team of full time and part time staff and has delegated responsibility for the day to day running of the Forum. He is held to account by the Board through monthly meetings to which detailed financial and management reports are provided. The Board works closely with the team to ensure that the charity's objectives are met, and resources are deployed as effectively as possible.

The Forum has agreed a Pay policy which sets out the way decisions on pay and conditions of service will apply. Pay and remuneration of the Forum Manager and staff is reviewed annually in April and takes into account relevant comparators, Government decisions on the National Living Wage, the business plan and the financial position.

Statement of Trustee's responsibilities in relation to financial statements

Company Law requires the Directors (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements the Directors (Trustees) are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material items disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue on that basis.

The Directors (Trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information

In so far as the Trustees are aware:

- there is no relevant information of which the Charity's Independent Examiner is unaware;
- the Trustees have taken the necessary steps to be aware of the information which would be relevant for independent examination purposes and have communicated them to the Independent Examiner

Exemptions

The Company has taken advantage of the small companies' exemption in preparing the annual report and financial statements on pages 1 to 20.

The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit in taking decisions on the operation of the Forum and in compiling this Annual Report and Accounts.

Declaration

The Trustees declare that they have approved the Trustees' report (including directors report) on pages 1 to 20.

Signed on behalf of the Charity's Trustees/Directors

Signatures		
Full Names	Deborah Munton	Hazel Clayson
Position	Chair of Trustees	Trustee
Date	21 November 2025	21 November 2025

Independent Examiner's report to the trustees of The Forum (Northallerton) Ltd

I report on the accounts of:	**The Forum (Northallerton) Ltd**	
For the year ended:	**31st August 2025**	Which are set out on pages 11 to 20

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 1 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 in respect of the Trust as required by section 386 of the Act; or
2. the accounts do not accord with those records
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
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 (FRS102).

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.

Kwood	**21 November 2025**
Karen Wood (ACMA)	**Date:**

Outsource independent examination service
2 Galligap Lane
Osbaldwick
York
YO10 3NR

Statement of Financial Activities

Including income and expenditure account

For the year ended 31st August 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	1,332	-	1,332	953		953
Charitable Activities	2	456,870	-	456,870	410,252	38,918	449,170
Investments	2	3,849	-	3,849	2,731		2,731
Total income		462,051	-	462,051	413,936	38,918	452,854
Expenditure on:							
Charitable activities	3	458,756	35,748	494,504	395,147	6,228	401,375
Other expenditure		-	-	-	-	-	-
Total expenditure		458,756	35,748	494,504	395,147	6,228	401,375
Net income/expenditure for the reporting period		3,295	(35,748)	(32,453)	18,789	32,690	51,479
Transfer between funds		-	-	-	(5,000)	5,000	-
Net incoming/ (outgoing) resources		3,295	(35,748)	(32,453)	13,789	37,690	51,479
Total funds at 1 September 2024	10	184,636	43,444	228,090	170,847	5,754	176,601
Total funds at 31 August 2025	10	187,931	7,696	195,627	184,636	43,444	228,080

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed tangible assets	5		3,992		8,731
Current assets					
Stock	6	3,129		3,599	
Debtors	7	1,030		1,532	
Cash at Bank – Barclays	8	280,283		333,296	
		284,442		338,427	
Current liabilities					
Creditors	9	(92,807)		(119,078)	
Net current assets			191,635		219,349
Creditors falling due after more than 1 year			-		-
Total assets less current liabilities			195,627		228,080
Income funds					
Unrestricted funds	10		146,931		184,636
Designated funds	10		41,000		-
Restricted funds	10		7,696		43,444
Balance at the end of the year			195,627		228,080

For the year ending 31 August 2025, the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

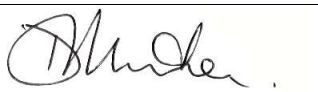
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

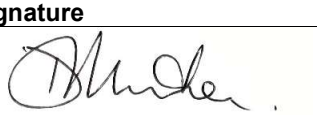
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved by the Trustees on 21 November 2025.

Signed on behalf of all the Trustees/Directors:

Signed	Print name	Date of approval
	Deborah Munton Chair of Trustees	21 November 2025
	Hazel Clayson Trustee	21 November 2025

Signature of director authenticating accounts being sent to Companies House

Signature	Date
	21 November 2025
Deborah Munton	

Notes to the Financial Statements

For the year ended 31st August 2025

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

(b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. As a result, the financial statements have been prepared on a going concern basis.

(c) Income

Income is recognised when the charity is legally entitled to it after any performance conditions are met, the amounts can be measured reliably and it is probable that income will be received.

Cash grants and donations are recognised on receipt. Performance related grants are only included when the charity has met the performance related conditions.

Deferred income - we defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into the income and expenditure account at the date the show takes place. For third party events the income (alongside related costs) is dealt with as part of the post show settlement. Bank interest is recognised when receivable by the charity.

The value of any voluntary help is not included in the financial statements but is described in the Trustees' Annual Report on page 6.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

(e) Stocks

Stocks are stated at the lower of cost or net realizable value.

(f) Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Tangible fixed assets

Tangible assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Assets are capitalised if they can be used for more than one year, and cost over £5,000 (though a lower sum may apply at the discretion of the Board).

Depreciation is recognised to write off the cost of assets les their residual values over their useful lives on the following basis:

Plant and machinery	10 years straight line basis
Furniture and fixtures	5 years straight line basis
Equipment	10 years straight line basis

2. Analysis of income

	Analysis	Unrestricted funds 2025	Restricted funds 2025 (note 10)	Total funds 2025	Unrestricted funds 2024	Restricted funds 2024 (note 10)	Total funds 2024
		£	£	£	£	£	£
Donations	Donations and gifts	1,332	-	1,332	953	-	953
	Unredeemed gift vouchers and credit notes treated as donations	-	-	-	-	-	-
	Total	1,332	-	1,332	953	-	953
Charitable activities	Letting fees including commission on ticket sales	87,869	-	87,869	82,918	-	82,918
	Forum events	251,115	-	251,115	206,077	-	206,077
	Cinema	6,613	-	6,613	8,862	-	8,862
	Live stream and event cinema	10,020	-	10,020	14,610	-	14,610
	Bar	53,613	-	53,613	54,437	-	54,437
	Catering and sale of refreshments	26,950	-	26,950	23,637	-	23,637
	Equipment hire	5,511	-	5,511	5,619	-	5,619
	Box office card fees	11,667	-	11,667	12,363	-	12,363
	Irrecoverable VAT	1,533	-	1,533			
	Other	1,979	-	1,979	1,729	38,918	40,647
	Total	456,870	-	456,870	410,252	38,918	449,170
Income from investments	Interest income	3,849	-	3,849	2,731	-	2,731
TOTAL INCOME		462,051	-	462,051	413,936	38,918	452,854

3. Analysis of expenditure

	Analysis	Note	Unrestricted funds 2025	Restricted funds 2025 (note 10)	Total funds 2025	Unrestricted funds 2024	Restricted funds 2024 (note 10)	Total funds 2024
			£	£	£	£	£	£
Expenditure on charitable activities	Forum events		172,345	-	172,345	143,883	888	144,771
	Cinema (including projector)		4,407	-	4,407	4,718		4,718
	Live stream and event cinema		4,597	-	4,597	6,491		6,491
	Bar		21,828	-	21,828	22,540		22,540
	Catering and refreshments		10,561	-	10,561	9,098		9,098
	Sales promotion		6,081	-	6,081	6,382		6,382
	Equipment service		1,212	-	1,212	111		111
	Irrecoverable VAT on the above		25,595	-	25,595	21,571		21,571
	Total		246,626	-	246,626	214,794	888	215,682
Organisational costs	Staffing costs	4	104,390	-	104,390	103,995		103,995
	Utilities		32,323	-	32,323	24,645		24,645
	Premises		15,431	35,748	51,179	11,571	5,340	16,911
	Equipment		7,082	-	7,082	1,335		1,335
	Depreciation	5	4,739	-	4,739	4,276		4,276
	Office expenses		5,951	-	5,951	3,941		3,941
	Box office costs and fees		12,068	-	12,068	13,119		13,119
	Professional fees		8,911	-	8,911	3,375		3,375
	Bank charges		1,409	-	1,409	1,557		1,557
	General expenses		6,057	-	6,057	4,861		4,861
	Irrecoverable VAT on the above		12,441	-	12,441	6,500		6,500
	Total		210,802	35,748	246,550	179,175	5,340	184,515
Donations made from proceeds of community fundraising events	Donations		1,328	-	1,328	1,178	-	1,178
TOTAL EXPENDITURE			458,756	35,748	494,504	395,147	6,228	401,375

Included within professional fees are payments made to the independent examiner of £700 (2024: £700) for independent examination fees.

Donations do not form a material part of the charitable activities. They relate to a general donation made from proceeds of a Remembrance Day concert held to raise monies for the Ben Hyde Trust and the Royal British Legion (2024: the Ben Hyde Trust and the Royal British Legion).

4. Employees

Employment costs

	2025 £	2024 £
Salaries and wages	99,702	100,214
Social security costs	2,348	1,680
Pension costs (defined contribution scheme)	1,867	1,894
Recruitment costs	473	30
Staff and volunteer training	-	177
Other employee and volunteer related costs	-	-
Total staff costs	104,390	103,995

Staff costs are shown gross.

There were no employees whose annual remuneration was £60,000 or more.

No payments were made to the trustees of the charity

Average headcount in the year	2025 £	2024 £
Fundraising	-	-
Charitable activities	6 (3.5 FTE)	6 (3.5 FTE)
Governance	-	-
	6 (3.5FTE)	6 (3.5FTE)

The headcount and FTE are based on staff in post and their contractual hours. We had 0 (2024:1) vacancies as at 31 August 2025. In both years we employed temporary staff on a casual basis to fill occasional shifts. They are not included in the headcount.

5. Tangible Fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 September 2024	39,258	24,357	63,615
Additions	-	-	-
At 31 August 2025	39,258	24,357	63,615
Depreciation			
At 1 September 2024	34,706	20,178	54,884
Disposals	-	-	-
Depreciation	3,218	1,521	4,739
At 31 August 2024	37,924	21,699	59,623
Net book value			
At 1 September 2024	4,552	4,179	8,731
	1,334	2,658	3,992
At 31 August 2025			

6. Stocks

	2025 £	2024 £
Finished goods and goods for resale – charitable activities	3,129	3,599

7. Debtors

		2025 £	2024 £
Trade debtors		1,920	2,422
Prepayments and accrued income		-	-
Other debtors		-	-
Less: provision for bad debts		(890)	(890)
	Total	1,030	1,532

8. Cash at bank and in hand

	2025 £	2024 £
Short term deposits	207,980	300,131
Cash at bank and in hand	71,203	31,853
Other (floats and petty cash)	1,099	1,312
	280,283	333,296

9. Creditors

		2025 £	2024 £
Trade creditors		27,409	25,920
Accruals and deferred income		63,020	91,566
Income in advance for third party shows		547	-
Outstanding gift vouchers and credit notes		1,359	539
Taxation and social security		472	1,053
Company credit card			-
	Total	92,807	119,078

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into the income and expenditure account at the date the show takes place. For third party events the income (alongside related costs) is dealt with as part of the post show settlement. The value of gift vouchers and credit notes is brought into the income and expenditure account at the point they are redeemed.

Movement in deferred income for ticket monies	2025 £	2024 £
Balance at the start of the reporting period	91,566	63,123
Added in the current period	330,818	353,129
Released to income from current period	(360,064)	(324,686)
Balance at the end of the reporting period	62,320	91,566

10. Charity funds

	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 1 September 2024	Incoming resources	Resources expended	Transfers	Balance at 31 August 2025
	£	£	£	£	£	£	£	£	£
Restricted funds									
Arts development and recovery fund	4,738	-	(888)	-	3,850	-	-	-	3,850
Development fund for young people's activities	750	-	-	-	750	-	-	-	750
Defibrillator repair and renewals fund	169	-	-	-	169	-	-	-	169
Relaxed screening fund	97	-	-	-	97	-	-	-	97
UKSPF grant	-	38,918	(5,340)	5,000	38,578	-	(35,748)	-	2,830
Total restricted funds	5,754	38,918	(6,228)	5,000	43,444	-	(35,748)	-	7,696
Unrestricted funds									
Designated Funds									
Rake replacement fund	-	-	-	-	-	-	-	34,000	34,000
Anniversary year costs	-	-	-	-	-	-	-	7,000	7,000
	-	-	-	-	-	-	-	41,000	41,000
Undesignated funds	170,847	413,936	(395,147)	(5,000)	184,636	462,051	(458,756)	(41,000)	146,931
Total unrestricted funds	170,847	413,936	(395,147)	(5,000)	184,636	462,051	(458,756)	-	187,931
Total funds	176,601	452,854	(401,375)	-	228,080	462,051	(494,504)	-	195,627

Restricted Funds

Arts development and recovery fund is available to support the promotion of a wider range of arts and cultural events, or to support events making reduced contributions because of lower audience numbers. There was no call on the fund in 2024/25.

Development fund for young people's activities was created to support cost of activities for younger people. There was no call on the fund in 2024/25

Defibrillator repair and renewals fund is the balance of funding received from the Co-op community fund. This is held for future costs of replacement items for the defibrillator such as masks and batteries and any necessary repairs. There was no call on this fund in 2024/25

Relaxed screening fund – set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the fund in 2024/25.

UKSPF grant – received in 23/24 to improve facilities and enhance the customer experience. Spending relating to the grant was fully complete by 31st March 2025 in compliance with the terms of the grant. As noted in the Trustee's report on page 6, this included newly finished floors to both performance spaces and new comfortable foldable seating. There have been upgrades to our IT, CCTV system and a new box office desk, and new external signage.

Designated Funds

The seating rake needs replacement and the Trustees wanted to complete this as part of the Anniversary year celebrations. Unfortunately grant funding was not secured for this during 2024/25 and the Trustees continue seek grant funding. On the assumption that some self funding will be required, the Trustees agreed to designate an amount for future costs.

Consultants were retained to support the PR, marketing and grant funding required to support the Forum's 50th Anniversary events which will take place during calendar year 2025. The Trustees agreed to designate reserves to offset these 'one off' consultancy costs to the end of the contracts (which run through Q1 2026).

11.Analysis of net assets between funds

Fund balances at 31 August 2025 are represented by

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Tangible assets	3,992	-	3,992	8,731		8,731
Current assets/liabilities	183,939	7,696	191,635	175,905	43,444	219,349
Liabilities>1yr				-	-	-
Total	187,931	7,696	195,627	184,636	43,444	228,080

12. Transactions with related parties

Name of the trustee or related party	Relationship to the charity	Description of the transaction(s)	Amount 2025	Amount 2024
			£	£
Alan Owens	Trustee	Payment of band fee for the 'You can't stop the beat' show	-	550
Alan Owens	Trustee	Payment of band fee for 'Our Way' show	-	600
			-	1,150

Please note that whilst Alan Owens co-ordinated the band for these concerts he did not receive any monies personally from this payment, which all went to other members of the band.

THE FORUM (NORTHALLERTON) LTD

England & Wales - Charity number 1150546

Accounts

The Forum (Northallerton) Ltd
(A Charitable Company Limited by Guarantee)

Charity registration number: 1150546
Company registration number: 8110220

Annual Report and Financial Statements
For the Year Ended 31 August 2024

Legal and Administrative information

Trustees	Deborah Munton (Chair)	
	Geoff Wall (Treasurer)	Resigned 14/12/23
	Hazel Clayson (Treasurer)	Co-opted member 15/11/23; Appointed 14/12/23
	Maureen Willoughby	
	Alan Owens	
	Paul Phillips	
	Rob Bramley	
	Janet Crampton	Resigned 14/12/23
	Sue Thompson	Co-opted member 16/08/23 Appointed 14/12/23
	Phil Jones	Co-opted member 25/9/23 Appointed 14/12/23 Resigned 9/5/24
	Mark Stott	Co-opted member 21/2/24
Name of Forum manager	Ian McCarthy	
Charity Name	The Forum (Northallerton) Ltd	
Other name the charity uses	The Forum Northallerton	
Registered Charity number	1150456	
Registered Company number	8110220	
Principal address and registered office	The Forum Bullamoor Road Northallerton North Yorkshire DL6 1LP	
Independent Examiner	Karen Wood ACMA CGMA Outsource Accounting services and Independent Examinations 2 Galligap Lane Osbaldwick York YO10 3NR	
Bank details	Barclays Bank 1 Churchill Place London E14 5HP	

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Trustees' Report (including Directors' Report)

The Trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1 January 2019).

Objectives and activities

As set out in our Memorandum and Articles of Association, the charity's objects are to further or benefit the residents of Northallerton and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating the said residents and the local authorities, voluntary, or other organisations, in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the condition of life for residents.

In furtherance of these objects, but not otherwise, the Trustees shall have power:

- to establish or secure the establishment of a community centre
- and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects

Summary of main activities

Our core service provision is listed below and our intention remains to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following:

- providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local business community, including local amateur performance groups;
- promoting a range of events including music, comedy and theatre;
- providing a programme of films, "Live Stream" and Event cinema;
- continuing to operate an equipment service, hiring staging, lighting, display equipment and keyboards for use at the Forum or other venues.

Achievements and performance during the year

In providing a programme of activity, we try to ensure that there is something on offer to attract all parts of our local community and all age ranges within that community.

Impacting the full range of programme in 23/24 has been the continued trend of customers leaving it until much later before committing to a ticket purchase. Whilst this is totally understandable in a challenging financial environment, it has led to a number of show cancellations where promoters have not been able to wait for potential late sales.

However, the Forum was still able to offer a great depth and breadth of programme, some highlights of which are laid out below.

During 23/24 the Forum programmed 217 separate performances across all genres including cinema. There were 22,517 admissions. This compares with 220 performances and 22884 tickets for the previous year.

Comedy continued to be one of our most successful genres with very good ticket sales for Seann Walsh, Russel Kane, Ed Byrne, Janey Godley and Count Arthur Strong, to name but a few.

Tribute Acts also continued to perform strongly with11 different acts throughout the year celebrating the music of, for example, Queen, Pink Floyd, Elton John and Shania Twain.

Bingo that's Bonkers returned to the Forum in March. Again, a sell out evening, which whilst challenging to run, proved again a great night for bar takings.

During the course of the year we were able to provide 'An Evening With' Francis Rossi, Paul Young and Sir Bradley Wiggins.

For the children we programmed Danny and Mick - Temple of Delusion during the February school holidays and Tom Rolfe's Christmas Santa show which attracted an audience of over 2000 in performances over 4 days.

The Forum was pleased to again host our local amateur groups, who performed some wonderfully entertaining shows throughout the year. Northallerton Musical Theatre Company gave us the Wizard of Oz and Going Platinum, whilst Northallerton Amateur Variety Company performed Sleeping Beauty. The Allerton Players presented The Three Musketeers and Crash Bang Wallop Youth Theatre staged Six, Bugsy Malone and Les Misérables. Northallerton Male Voice Choir performed two concerts during the year.

The Forum was pleased to support the Rural Arts North Yorkshire travelling programme with three shows in November, April and May.

Our Annual Festival of Remembrance raised £1,178 which was donated to the Ben Hyde Trust and the Royal British Legion.

This year there were 93 performances across cinema, Royal Opera House, National Theatre Live and Event Cinema. The total number of tickets sold was 2,602. This compares with 3,524 tickets across 103 performances for the previous year. Average audience numbers were 28 (22/23: 34). Whilst local competition may have played a part in this reduction, it should also be noted that film selection was limited this year, particularly in the genres popular at the Forum, perhaps in part by the after effects of the screenwriters strike and Covid delays.

The most popular film of the year was 'One Life', where 202 attended, followed by 'The Great Escaper'. The most popular streamed event was 'Nye' from National Theatre Live.

Regular room hire arrangements with local groups have been maintained with some additional users coming on board. One off bookings for meetings and conferences have increased.

Scones 4 u continued to operate in the foyer on Thursdays. We offer them use of the kitchen and foyer space free of charge so that they can raise funds for their group. This activity allows young people with special needs to gain important life skills as well as being able to offer our local customers a chance to meet up and enjoy refreshments.

The summer offered a quieter time at the Forum for some general cleaning and maintenance to take place. Many of our volunteers joined staff cleaning, decorating and doing odd jobs to ensure our venue entered the new programming year in good condition. Thanks go out to all who took part.

During the early part of 2024 we were lucky enough to secure funding for some consultancy work. This was through the Theatres Trust 'Resilient Theatres' programme. After initial discussions with Theatres Trust, work was commissioned to advise us on fundraising, volunteer recruitment and retention and audience development. The report included a number of recommendations to improve or start work on these areas. The board supported the findings and recommendations and we continue to work through them in alignment with our overall priorities.

Finally, we are pleased to report a successful bid to the UK Shared Prosperity Fund. We have received £39,000 to improve our facilities and the customer experience. We have already refreshed the floors in the two halls, upgraded our CCTV and IT. Soon we can expect a new Box Office reception desk and new foldable seating.

People

Thanks in recognition of their hard work and commitment go to our small staff team which remains largely the same. Izzy Davidson, House Manager, left in December 2023. This role has not been replaced during the remainder of the 23/24 year.

The Forum could not operate without the dedication and hard work of our cohort of volunteers. Enormous thanks to this loyal band which currently numbers 83, with 23 new recruits having joined us during the 23/24 period. Before January 2024 an average of 33 different volunteers worked per month, after this date the figure rose to an average of 44 different people. During this year our volunteers gifted us with 4353 hours of their time (1562 separate shifts). In financial terms this would represent in the region of £50,000 (excluding on costs), which further demonstrates the importance of the work they do in continuing to maintain the Forum as a viable venue.

Hazel Clayson (treasurer), Sue Thompson and Phil Jones were appointed to the board at December's AGM after periods as co-opted members. At this time Geoff Wall (treasurer) stood down from the board after many years of loyal service; without his careful husbandry of the finances the Forum would not have developed so well over the years. In addition, thanks go to Janet Crampton who also stood down in December. We wish them both well in their new endeavours. Mark Stott was co-opted to the board in February 2024 and Phil Jones resigned in May 2024.

Towards the end of this year the Board have undertaken a review of the skills and experience considered relevant to the operation of the Forum. This has been used to guide a skills audit of both trustees and volunteers, the results of which are currently being correlated. The results of the trustee exercise will be used to inform future recruitment to the board to enable us to have the right mix of skills and experience around the table. The volunteer exercise will allow some of our volunteers to expand their roles, taking on new responsibilities which will give them more flexibility and the opportunity to use their skills and experience whilst benefiting the overall effectiveness of the Forum.

Looking to the future

We look forward to celebrating the Forum's 50th Anniversary during 2025.

We hope to use this as a vehicle to raise the Forum's profile, launch a new volunteer recruitment drive, and bring in new trustees with specific skill sets. We will also be exploring ways to increase our fundraising activity in an effort to establish financial stability into the future.

We will continue to develop our Business Plan and further deliver on some of the recommendations in our Theatres Trust report.

We look forward to working closely with new colleagues at NYC to improve the building for the benefit of the local community.

Financial review

The statement of financial activities on page 11 shows a net income for the period of £51,479 (22/23: net income of £6,002) of which £13,789 relates to unrestricted funds and £37,690 to restricted funds (22/23: £6,002 unrestricted funds only). Total funds at 31 August 2024 were £228,080 (22/23: £176,601) including restricted funds of £184,636 (22/23: £170,847) and unrestricted funds of £43,444 (22/23: £5,754).

The principal funding sources of the charity are described in note 2 of the accounts and were Forum events, letting fees, cinema and livestream screen showings and the bar and refreshments sold at these events. As mentioned in the Directors' report on page 5, a grant of £38,918 (22/23: £nil) was received from the UK Shared Prosperity fund to improve our facilities and the customer experience and is described in more detail in note 10 to these accounts.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level of between 3 and 6 month's operating expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This has increased in 23/24 as a result of increased utility and staffing costs. Unrestricted reserves are also maintained to cover the net balance of our fixed assets.

As in previous years when this has been highlighted in our report, the Board also recognise the potential financial consequences of any forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies upon at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. With regard to this, the Board continues to consider it prudent not to commit the whole of the uncommitted restricted reserve at this time until the position is clear.

Principal sources of funds

The charity's principal funds come from the hire of premises and the surpluses on events promoted by the Forum, together with the surplus on bar and catering activities linked to those uses.

Principal risks

The principal risks currently faced by the Forum are similar to those faced by many other smaller charities in the UK. We face challenges in replacing trustees (all of whom are volunteers), particularly those with specific skills. The support of our volunteers is essential to in providing box office, stewarding and barkeeping roles and being unable to recruit and train new volunteers would reduce the number of events we could safely offer. The continuing cost of living crisis impacts our ability to arrange a full programme and attract viable audiences for at least some of our events and also has a potential impact on the number of organisations wishing to hire our meeting spaces. Utility, salary and other costs also continue to rise with the cost of living and the impact of governmental budget decisions. We also continue to assess the medium-term impact of the new cinema in Northallerton on the viability of our own screen-based offering. Although we always aim to set a break-even budget, all of the above makes this more challenging every year, meaning that we need to continue to explore alternative funding to ensure financial stability over the forthcoming years.

Relationships with related parties

The Forum leases its building from North Yorkshire Council on a peppercorn rent and the lease is based on the understanding that the building continues to be used for the community purposes envisaged in the charity's Memorandum and Articles. To monitor this, representatives of the Board have liaison meetings with the Council to deal with any issues affecting the services we provide and the viability of the charity, as well as dealing with any building related issues relevant to the lease.

One of our trustees, Alan Owens, manages a band which is involved in Forum events. On occasion payments are made by the Forum for band fees and expenses all of which went to other members of the band. In 23/24 these amounted to £1,150 (22/23: £600).

Structure, governance and management

The Forum is a company limited by guarantee and is governed by a Memorandum and Articles of Association. It was incorporated under the Companies Act 1985 on 19 June 2012 and obtained charitable status on 21 January 2013.

The Trustees are also the directors for the purpose of company law. None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The appointment of Trustees is a matter for vote by Members at an Annual General Meeting (AGM) or Extraordinary meeting arranged for this purpose. The Memorandum and Articles of the charity (clauses 30-38) set out in detail the role of Trustees and the Members of the charity at such a general meeting to appoint or re-appoint trustees. At each AGM one third of the trustees will be asked to stand down, based on length of service, but may seek reappointment. The Board of Trustees has the power to co-opt (clause 37) additional trustees but only until the next AGM at which point their re-election will be a matter for vote at the meeting. No external body is entitled to appoint a trustee.

New trustees are inducted by the Chair based on the standard documentation provided by the Charity Commission. They are made aware of specific responsibilities in respect of the Forum (for example the collective role of the Board in respect of the Annual Report and Accounts), of which they are reminded at relevant points in the annual cycle.

All trustees receive the update from the Charities Commission on key developments, and the Forum has membership of the National Council for Voluntary Organisations (NCVO) which provides regular updates and bulletins on a range of governance matters. A summary of those relevant to the working of the Forum will be raised at the Board. Appropriate Board members take advantage of relevant training provided by external organisations, a summary of which is shared at Board meetings.

During 2023-24 the Board has operated 4 subgroups involving some Board members:

- Volunteer – works to maximise recruitment and retention and improve the volunteer experience
- Health and Safety and facilities – works to review health, safety and building facilities, ensuring compliance and best environment for users
- Finance – works with the manager to review and develop budget plans
- Grants and fundraising – works to explore new funding streams to ensure financial stability in the future

The Forum manager leads a small team of full time and part time staff and has delegated responsibility for the day to day running of the Forum. He is held to account by the Board through monthly meetings to which detailed financial and management reports are provided. The Board works closely with the team to ensure that the charity's objectives are met and resources are deployed as effectively as possible.

The Forum has agreed a Pay policy which sets out the way decisions on pay and conditions of service will apply. Pay and remuneration of the Forum Manager and staff is reviewed annually in April and takes into account relevant comparators, Government decisions on the National Living Wage, the business plan and the financial position.

As described in the summary of the year, the Board have undertaken a skills audit in 2024 which will be reviewed next year and action taken as appropriate.

Statement of Trustee's responsibilities in relation to financial statements

Company Law requires the Directors (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements the Directors (Trustees) are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material items disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue on that basis.

The Directors (Trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information

In so far as the Trustees are aware:

- there is no relevant information of which the Charity's Independent Examiner is unaware;
- the Trustees have taken the necessary steps to be aware of the information which would be relevant for independent examination purposes and have communicated them to the Independent Examiner

Exemptions

The Company has taken advantage of the small companies' exemption in preparing the annual report and financial statements on pages 1 to 19.

The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit in taking decisions on the operation of the Forum and in compiling this Annual Report and Accounts.

Declaration

The Trustees declare that they have approved the Trustees' report (including directors report) on pages 1 to 19.

Signed on behalf of the Charity's Trustees/Directors

Signatures		
Full Names	Deborah Munton	Hazel Clayson
Position	Chair of Trustees	Trustee
Date	26 November 2024	26 November 2024

Independent Examiner's report to the trustees of The Forum (Northallerton) Ltd

I report on the accounts of:	**The Forum (Northallerton) Ltd**	
For the year ended:	**31st August 2024**	Which are set out on pages 11 to 19

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 1 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 in respect of the Trust as required by section 386 of the Act; or
2. the accounts do not accord with those records
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
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 (FRS102).

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.

Karen Wood (ACMA)

26/11/2024

Date:

Outsource independent examination service
2 Galligap Lane
Osbaldwick
York
YO10 3NR

Statement of Financial Activities

Including income and expenditure account

For the year ended 31st August 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	953		953	5,528	-	5,528
Charitable Activities	2	410,252	38,918	449,170	369,646	-	369,646
Investments	2	2,731		2,731	622	-	622
Total income		413,936	38,918	452,854	375,796	-	375,796
Expenditure on:							
Charitable activities	3	395,147	6,228	401,375	369,794	-	369,794
Other expenditure		-	-	-	-	-	-
Total expenditure		395,147	6,228	401,375	369,794	-	369.794
Net income/expenditure for the reporting period		18,789	32,690	51,479	6,002	-	6,002
Transfer between funds		(5,000)	5,000	-	-	-	-
Net incoming/ (outgoing) resources		13,789	37,690	51,479	6,002	-	6,002
Total funds at 1 September 2023	10	170,847	5,754	176,601	164,845	5,754	170,599
Total funds at 31 August 2024	10	184,636	43,444	228,080	170,847	5,754	176,601

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 August 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed tangible assets	5		8,731		13,007
Current assets					
Stock	6	3,599		3,092	
Debtors	7	1,532		9,196	
Cash at Bank – Barclays	8	333,296		230,657	
		338,427		242,945	
Current liabilities					
Creditors	9	(119,078)		(78,719)	
Net current assets			219,349		164,226
Creditors falling due after more than 1 year			-		(632)
Total assets less current liabilities			228,080		176,601
Income funds					
Unrestricted funds	10		184,636		170,847
Restricted funds	10		43,444		5,754
Balance at the end of the year			228,080		176,601

For the year ending 31 August 2024, the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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 complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved by the Trustees on 20 November 2024.

Signed on behalf of all the Trustees/Directors:

Signed	Print name	Date of approval
	Deborah Munton Chair of Trustees	26 November 2024
	Hazel Clayson Trustee	26 November 2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date
	26 November 2024
Deborah Munton	

Notes to the Financial Statements

For the year ended 31st August 2024

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

(b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. As a result, the financial statements have been prepared on a going concern basis.

(c) Income

Income is recognised when the charity is legally entitled to it after any performance conditions are met, the amounts can be measured reliably and it is probable that income will be received.

Cash grants and donations are recognised on receipt. Performance related grants are only included when the charity has met the performance related conditions.

Deferred income - we defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into the income and expenditure account at the date the show takes place. For third party events the income (alongside related costs) is dealt with as part of the post show settlement. Bank interest is recognised when receivable by the charity.

The value of any voluntary help is not included in the financial statements but is described in the Trustees' Annual Report on page 6.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

(e) Stocks

Stocks are stated at the lower of cost or net realizable value.

(f) Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

Tangible fixed assets

Tangible assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Assets are capitalised if they can be used for more than one year, and cost over £5,000 (though a lower sum may apply at the discretion of the Board).

Depreciation is recognised to write off the cost of assets les their residual values over their useful lives on the following basis:

Plant and machinery	10 years straight line basis
Furniture and fixtures	5 years straight line basis
Equipment	10 years straight line basis

2. Analysis of income

	Analysis	Unrestricted funds 2024	Restricted funds 2024 (note 10)	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023 (note 10)	Total funds 2023
		£	£	£	£	£	£
Donations	Donations and gifts	953	-	953	837	-	837
	Unredeemed gift vouchers and credit notes treated as donations	-	-	-	4,691	-	4,691
	Total	953	-	953	5,528	-	5,528
Charitable activities	Letting fees including commission on ticket sales	82,918	-	82,918	73,963	-	73,963
	Forum events	206,077	-	206,077	185,635	-	185,635
	Cinema	8,862	-	8,862	13,792	-	13,792
	Live stream and event cinema	14,610	-	14,610	11,080	-	11,080
	Bar	54,437	-	54,437	50,253	-	50,253
	Catering and sale of refreshments	23,637	-	23,637	21,943	-	21,943
	Equipment hire	5,619	-	5,619	4,996	-	4,996
	Box office card fees	12,363	-	12,363	7,193	-	7,193
	Other	1,729	38,918	40,647	791	-	791
	Total	410,252	38,918	449,170	369,646	-	369,646
Income from investments	Interest income	2,731	-	2,731	622	-	622
TOTAL INCOME		413,936	38,918	452,854	375,796	-	375,796

3. Analysis of expenditure

	Analysis	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Expenditure on charitable activities	Forum events		143,883	888	144,771	142,079	-	142,079
	Cinema (including projector)		4,718		4,718	7,160	-	7,160
	Live stream and event cinema		6,491		6,491	5,302	-	5,302
	Bar		22,540		22,540	21,639	-	21,639
	Catering and refreshments		9,098		9,098	9,712	-	9,712
	Sales promotion		6,382		6,382	4,560	-	4,560
	Equipment service		111		111	68	-	68
	Irrecoverable VAT on the above		21,571		21,571	3,756	-	3,756
	Total		214,794	888	215,682	194,276	-	194,276
Organisational costs	Staffing costs	4	103,995		103,995	97,116	-	97,116
	Utilities		24,645		24,645	30,573	-	30,573
	Premises		11,571	5,340	16,911	9,261	-	9,261
	Equipment		1,335		1,335	3,225	-	3,225
	Depreciation	5	4,276		4,276	5,672	-	5,672
	Office expenses		3,941		3,941	4,054	-	4,054
	Box office costs and fees		13,119		13,119	12,846	-	12,846
	Professional fees		3,375		3,375	2,151	-	2,151
	Bank charges		1,557		1,557	1,387	-	1,387
	General expenses		4,861		4,861	4,156	-	4,156
	Irrecoverable VAT on the above		6,500		6,500	3,095	-	3,095
	Total		179,175	5,340	184,515	173,536	-	173,536
Donations made from proceeds of community fundraising events	Donations		1,178	-	1,178	1,284	-	1,284
TOTAL EXPENDITURE			395,147	6,228	401,375	369,794	-	369,794

Included within professional fees are payments made to the independent examiner of £700 (2023: £650) for independent examination fees.

Donations do not form a material part of the charitable activities. They relate to a general donation made from proceeds of a Remembrance Day concert held to raise monies for the Ben Hyde Trust and the Royal British Legion (2023: the Ben Hyde Trust and the Royal British Legion).

4. Employees

Employment costs

	2024 £	2023 £
Salaries and wages	100,214	93,543
Social security costs	1,680	1,473
Pension costs (defined contribution scheme)	1,894	1,737
Recruitment costs	30	90
Staff and volunteer training	177	-
Other employee and volunteer related costs	-	273
Total staff costs	103,995	97,116

Staff costs are shown gross.

There were no employees whose annual remuneration was £60,000 or more.

No payments were made to the trustees of the charity

Average headcount in the year	2024 £	2023 £
Fundraising	-	-
Charitable activities	6 (3.5 FTE)	6 (3.5 FTE)
Governance	-	-
	6 (3.5FTE)	6 (3.5FTE)

The headcount and FTE are based on staff in post and their contractual hours. We had 1 (2023:0) vacancy as at 31 August 2024. In both years we employed temporary staff on a casual basis to fill occasional shifts. They are not included in the headcount.

5. Tangible Fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	39,258	24,357	63,615
Additions	-	-	-
At 31 August 2024	39,258	24,357	63,615
Depreciation			
At 1 September 2023	31,885	18,723	50,608
Disposals	-	-	-
Depreciation	2,821	1,455	4,276
At 31 August 2024	34,706	20,178	54,884
Net book value			
At 1 September 2023	7,373	5,634	13,007
At 31 August 2024	4,552	4,179	8,731

6. Stocks

	2024 £	2023 £
Finished goods and goods for resale – charitable activities	3,599	3,092

7. Debtors

		2024 £	2023 £
Trade debtors		2,422	7,729
Prepayments and accrued income		-	1,309
Other debtors		-	1,158
Less: provision for bad debts		(890)	(1,000)
	Total	1,532	9,196

8. Cash at bank and in hand

	2024 £	2023 £
Short term deposits	300,131	173,482
Cash at bank and in hand	31,853	56,530
Other (floats and petty cash)	1,312	645
	333,296	230,657

9. Creditors

		2024 £	2023 £
Trade creditors		25,920	15,354
Accruals and deferred income		91,566	59,997
Income in advance for third party shows		-	2,494
Outstanding gift vouchers and credit notes		539	670
Taxation and social security		1,053	-
Company credit card		-	204
	Total	119,078	78,719

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into the income and expenditure account at the date the show takes place. For third party events the income (alongside related costs) is dealt with as part of the post show settlement. The value of gift vouchers and credit notes is brought into the income and expenditure account at the point they are redeemed.

Movement in deferred income for ticket monies	2024 £	2023 £
Balance at the start of the reporting period	63,123	48,484
Added in the current period	353,129	366,625
Released to income from current period	(324,686)	(351,986)
Balance at the end of the reporting period	91,566	63,123

10. Charity funds

	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£	£	£	£	£
Restricted funds									
Arts development and recovery fund	4,738	-	-	-	4,738	-	(888)	-	3,850
Development fund for young people's activities	750	-	-	-	750	-	-	-	750
Defibrillator repair and renewals fund	169	-	-	-	169	-	-	-	169
Relaxed screening fund	97	-	-	-	97	-	-	-	97
UKSPF grant	-	-	-	-	-	38,918	(5,340)	5,000	38,578
Total restricted funds	5,754	-	-	-	5,754	38,918	(6,228)	5,000	43,444
Unrestricted fund	164,845	375,796	(369,794)	-	170,847	413,936	(395,147)	(5,000)	184,636
Total funds	170,599	375,796	(369,794)	-	176,601	452,854	(401,375)	-	228,080

Arts development and recovery fund is available to support the promotion of a wider range of arts and cultural events, or to support events making reduced contributions because of lower audience numbers. The fund was utilised to support Rural Arts North Yorkshire (RANY) events during 23/24 which promote local talent but which did not attract sufficient audience numbers to break even.

Development fund for young people's activities was created to support cost of activities for younger people. There was no call on the fund in 2023/24

Defibrillator repair and renewals fund is the balance of funding received from the Co-op community fund. This is held for future costs of replacement items for the defibrillator such as masks and batteries and any necessary repairs. There was no call on this fund in 2023/24

Relaxed screening fund – set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the fund in 2023/24

UKSPF grant – received in 23/24 to improve facilities and enhance the customer experience. The Trustees agreed to set aside £5k in the year to cover the Forum contribution to costs required under the terms of the grant.

11.Analysis of net assets between funds

Fund balances at 31 August 2024 are represented by

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Tangible assets	8,731		8,731	13,007		13,007
Current assets/liabilities	175,905	43,444	219,349	158,472	5,754	164,226
Liabilities>1yr	-	-	-	(632)		(632)
Total	184,636	43,444	228,080	170,847	5,754	176,601

12. Transactions with related parties

Name of the trustee or related party	Relationship to the charity	Description of the transaction(s)	Amount 2024	Amount 2023
			£	£
Alan Owens	Trustee	Payment of band fee for the 'Bond at 60' show	-	600
Alan Owens	Trustee	Payment of band fee for the 'You can't stop the beat' show	550	
Alan Owens	Trustee	Payment of band fee for 'Our Way' show	600	
			1,150	600

Please note that whilst Alan Owens co-ordinated the band for these concerts he did not receive any monies personally from this payment, which all went to other members of the band.

THE FORUM (NORTHALLERTON) LTD

England & Wales - Charity number 1150546

Accounts

Annual Report and Financial Statements

for the year ended

31st August 2023

The Forum (Northallerton) Ltd

(A Charitable Company Limited by Guarantee)

Charity Number: 1150546

Registered Company Number: 8110220

The Forum (Northallerton) Ltd

Annual Report and Financial Statements

for the year ended 31st August 2023

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Introduction

This Annual Report provides information on what we have been doing in the twelve months to 31st August 2023.

This first section gives a summary of our main achievements, covers our financial review, and highlights some of the key messages from the more formal parts of the document which are in the format required by The Charity Commission and Companies House.

A Summary of our Activities in 2022-23

In providing a programme of activity, we try to ensure that there is something on offer to attract all parts of our local community and all age ranges within that community. During the year many shows attracted good audience numbers, but conversely some shows struggled. It is evident that purchasing habits are changing in response to the difficult financial environment we find ourselves in. The public are leaving it until much later before committing to the purchase of tickets, a trend seen across the sector as observed by the Theatre's Trust. This may have contributed to some show cancellations where promoters have not been able to wait for a potential very late uplift to ticket sales.

The poor availability of speakers this year has impacted our ability to offer as many talks as we might have liked. In October Marti Pellow appeared and in April we held An Evening with Steve Redgrave. Gyles Brandreth drew good audience numbers in July.

Comedy continued to perform strongly within our programme where notable successes were achieved with Alfie Moore, Chubby Brown, Mark Steel, Milton Jones and Parenting Hell.

Shows for children included the return of Dinosaur Adventure as well as Unbelievable Science. Tom Rolfe's 'The Nice List' attracted very large audience numbers in the multiple shows running up to Christmas Day.

The music genre achieved some good success with Dreamcoat Stars, The Lindisfarne Story and Soul Train. Tribute band highlights included Qween UK, Strong Enough (Cher) and Totally Tina.

In March Bingo that's Bonkers attracted a sell-out audience with exceptional bar takings.

As in previous years we hosted a number of local amateur groups. The Allerton Players performed Nell Gwynne, Crash Bang Wallop Youth Theatre staged Grease and West Side Story. Northallerton Amateur Variety Company's production this year was Aladdin, with Northallerton Musical Theatre Company presenting Me and My Girl and Disney Magic. Northallerton Male Voice Choir held two concerts during the year.

Our best attended film of the year was 'Mrs Harris goes to Paris' followed by Fisherman's Friends 2'. Whilst we were able to show films throughout the year, the attendance figures have still not returned to pre covid levels. It is difficult to analyse at this stage the reasons behind this. Certainly, anecdotal evidence would suggest that our cheaper prices continue to attract customers in preference to the Everyman. With regard to Live Stream and Event Cinema, the NTL performance of 'Good' achieved the highest attendance.

As in the last financial year, we have continued to experience difficulty in maximising usage of hire space, although we have benefitted from two new regular hirers – NHS Cardio Rehabilitation and

Northallerton Table Tennis League. Ian and the team will continue their work to increase usage within this income stream.

Support for Other Charities, Good Causes and Community Initiatives

To further our aim of supporting our local community, we were pleased to hold some events and provide facilities and assistance to others, to raise money for good causes or to support community-based initiatives.

In lieu of our annual Remembrance Day Concert, we held a 'Concert for Ben'. We raised £1284, which was donated to the Ben Hyde Trust.

A number of hirers used our venue for charity fundraising events such as The Firefighters Charity and Northallerton Mowbray Rotary Club.

Scones 4 You returned to the Forum after the covid break We offer them use of the kitchen and foyer space for their café at no charge to allow them to raise funds for their group. This activity allows young people with special need to gain important life skills as well as being able to offer our local customers a chance to meet up and enjoy refreshments.

Financial Review

The formal accounts for the year are included at the back of this report.

Overall we made a small surplus in the year of £6,002. This means that we have been able to add to our reserves this year. As at 31st August 2023 these stood at £176,601.

This outcome reflects a return to more a more normal operating environment following the main period of the Covid pandemic. Many of our events were well attended and we saw some recovery in our hire position to community groups and businesses.

We have not seen particular evidence of significant changes to spending patterns bearing in mind the financial position in the country at the moment, although it is always difficult to judge why some things work better than others. Having said that, finding suitable acts to fill our entertainment programme was still a challenge. And whilst we put in place a regular programme of films, live stream events and event cinema, numbers attending those were, on average, lower than we would have hoped. It is not clear to what extent that also reflected the opening of the new Everyman cinema during the course of our financial year and as noted later in the report we will need to monitor that position closely in the period ahead.

All this meant that our operating surplus was behind our budget plans, but this was offset by lower than anticipated organisational costs.

A significant factor in the outturn related to an issue arising during the Covid period. Because of cancelled shows, we had agreement from a significant number of our customers to take a credit note rather than a refund, and there were also a number of outstanding gift vouchers that could not be used during this period. We extended the usual validity period for all those affected so that our customers had a chance to use these as we reopened fully and made customers aware of the position. At the point we ended that extended validity period, however, there was a significant sum still outstanding and this has been brought into the account as a donation. In all £4,691 is reflected in the accounts for these unredeemed vouchers

The other significant development during the year was the need for the Forum to register for VAT because our Vatable income exceeded the registration threshold. This took effect from May this year and means that a number of our income streams will now require us to pay VAT to the Government, offset by some recoverable costs. Because a range of our income is exempt from VAT, however, there is a significant amount of VAT on purchases that is not recoverable. This explains the inclusion of lines in the detailed accounts for “irrecoverable VAT” We have, of course, sought to minimise the impact of this VAT Registration on our overall financial position, and this has meant a need to put up some prices for things like the bar and refreshments, and from September, having given notice to our customers, there will be a number of services provided as part of our hire packages that will in future attract an additional VAT charge.

The table below summarises our financial performance, and in respect of our income from operations sets that income stream against some of the associated direct costs to show our overall contribution net of direct costs for these key areas. This is set alongside the equivalent figures from 2021-22, but the impact of Covid means we are certainly not comparing “like with like”. In particular 2021-22 reflects the period as we returned from the closure of our normal operations, and also the last period of the impact of Government Covid support measures.

It should be noted that this summary is not part of the formal accounts and is prepared purely for internal management purposes, and net contributions from activities do not take account of any allocation of staffing, building and any other overhead costs.

	2022-23			2021-22	
	Income	Direct Costs	Net Contribution	Income	Direct Costs	Net Contribution
	£k	£k	£k	£k	£k	£k
Sources of Funds						
Donations and legacies	5,528	-	5,528	938	-	938
Charitable Activities						
Letting Fees	73,963	-	73,963	66,831	-	66,831
Forum Events	185,635	142,079	43,556	156,538	121,279	35,259
Cinema incl Projector costs	13,792	7,160	6,632	5,417	8,729	-3,312
Live Streamings and Event Cinema	11,080	5,302	5,778	7,956	4,335	3,621
Bar	50,253	21,639	28,614	43,009	21,527	21,482
Catering	21,943	9,712	12,231	15,160	5,819	9,341
Equipment Service	4,996	68	4,928	5,805	200	5,605
Box Office Card Fees	7,193	-	7,193	6,046	-	6,046
Other Income	791	-	791	703	-	703
Irrecoverable VAT on operating costs	-	3,756	- 3,756	-	-	-
	369,646	189,716	179,930	307,465	161,889	145,576
Investment (Interest)	622	-	622	20		20
Separate Material Items of Income						
Covid Business Support Grant		-	-	4,000		4,000
Job Retention Scheme and SSP Grants		-	-	456		456
Grant for Building works				1,229		1,229
	-	-	-	5,685	-	5,685
Totals	375,796	189,716	186,080	314,108	161,889	152,219
Spent On						
Charitable Activities						
Donations to Charities and Good Causes		1,284	1,284		1,510	1,510
Staffing		97,116	97,116		83,957	83,957
Premises Related		39,834	39,834		41,616	41,616
Equipment incl. Depreciation		8,897	8,897		6,779	6,779
Sales Promotion		4,560	4,560		3,686	3,686
Other Costs		24,594	24,594		23,066	23,066
Governance		698	698		648	648
Irrecoverable VAT on organisational costs		3,095	3,095		-	-
		180,078	180,078		161,262	161,262
Separate Material Item of Expense						
		-	-			
Totals		180,078	180,078		161,262	161,262
Overall (Deficit)/Surplus	375,796	369,794	6,002	314,108	323,151	(9,043)

Looking now at our financial position at the end of the year.

As a charity we are required to separate the amount of our funds kept for specific purposes (restricted funds), from those that are more generally available to support the organisation (unrestricted funds).

In respect of our restricted funds, the Board agreed a year ago, as part of our review of reserves, to transfer a sum of £4,738, representing 50% of the balance held on the restricted Arts Development and Recovery Fund, to unrestricted funds to recognise the impact of cancellations and reduced

attendance at a number of events during 2021-22. In the 2021-22 Report we said that we anticipated that the balance of this Fund might be applied in 2022-23. In the light of the final position, however, the Board has agreed to retain this sum and, at this stage at least, to focus its use on the Arts Development priority and hence to support future developments in programming. There was no further requirement to use monies from the other restricted funds we held at the beginning of the year. As at 31st August 2023 we had a balance of £5,754 in Restricted Funds.

We had a surplus on our unrestricted funds of £6,002 during the year, and this has been added to our balance. As at 31st August 2022 we had a balance of £170,847 in unrestricted funds.

Further details on our Reserves position is included in a later paragraph, and the formal statement of the Reserves Policy is shown on pages 12 and 13 of the report.

Looking to the Future – including financial prospects for 2023-24

As noted above the financial position in the country does not appear to have had any obvious or significant effect on our return to a more normal operating position. But the ongoing situation still poses a significant but unquantifiable risk. Real incomes continue to be squeezed and we are aware that many people continue to be concerned about inflation on core costs such as food, their mortgage payments and their gas/electricity costs, all at a time when some of the assistance provided last year by the Government is not due to be repeated this winter.

In respect of our own costs, the need to pay staff fairly remains one of our cost drivers, and other budgets are being impacted by inflation. Fortunately we were able to fix our gas and electricity costs before the major increase in rates last winter, and our need to re-contract for gas from this December came at a time when energy costs were reducing – so the impact of that will not be severe.

But, in respect of our operating budget, things like room hire rates, ticket pricing, and bar and refreshment pricing need to take account of what we believe our customers will be prepared and able to pay.

Of huge significance of course is the number of people attending events. Without that audience we cannot make the surpluses necessary to cover our organisational costs. It will also have an impact on the number of promoters able to offer shows that we might include in our programme.

We still do not have a clear picture on the impact of the Everyman Cinema on audience levels for our screen-based offer. We are also concerned that the current industrial action in the film and television industry will reduce the number and range of films available for us to show.

Our organisation can only function with the support of our volunteers and we have been pleased to welcome new members to the team in 20222-23. But going forward recruiting and retaining these volunteers remains critical to our success.

In summary, we believe that there remain key challenges ahead which may impact on future performance and financial prospects.

Initial budget projections suggest a deficit may be incurred in the year ahead, but work continues to enhance our forward programme and to look at other ways of raising money or containing costs. Marketing our offer to as wide a public as possible remains a priority.

Our Review of our Reserves

As noted above our Reserves at 31st August were £176,601. Whilst apparently a healthy balance the analysis of our prospects for 2023-24, summarised above, is relevant when determining the sufficiency of this reserve and how it might be impacted by the challenges we face as we move forward.

We have previously set our minimum level of free reserves at £75,000. This sum has reflected the judgement of the Board as to the amount necessary to hold against the need for working capital and to deal with likely in year risks and unforeseen events. The Board has confirmed that figure for 2023-24 as part of our annual review.

Our current projections suggest that during 2023-24 we will incur a deficit. This takes account of our current programming plan and the estimated number of people who might attend events, and the current view of hire activity. We will be keeping all these matters under close review and our aim will be to reduce or eliminate this deficit, but we realise that many aspects of our business are not in our direct control. In the light of this it is prudent to set aside a further contingency from our reserves to cover another deficit in 2023-24. The Board has agreed a sum of £20,000 for that contingency.

Bearing in mind the likelihood that our reserves will need to be drawn on to support the short-term deficits, it is worth reminding readers of an issue that has been around for some time.

This arises because at present we are relying on the “Cultural Exemption” as part of our calculation of potential vatable income, and in particular a ruling on the definitions relating to this exemption in respect of cinema showings that arose out of a VAT Tribunal decision some time ago. We still understand that the HMRC intend to appeal this ruling, but there is still no indication of timescales. Whilst we have now registered for VAT this issue is still important as it determines how much of our income is subject to VAT. Should such an appeal be found in favour of HMRC, then there could be an impact on the date on which we would be deemed to have become liable to VAT and subject to registration, but no assurances have been provided by HMRC about the possibility that the effect of such a ruling would be backdated. Should the HMRC seek to backdate a point of registration for the Forum, this could have potentially significant implications for an assessment of a net VAT liability. It is not possible to quantify this potential liability. We have obtained expert advice on our position, most recently in 2022-23, and will take further advice as necessary in the period ahead.

Taking all these matters into account, and whilst there remains an uncommitted sum of £62,840 in the reserves at this time, the Board has agreed that no significant items of discretionary spend will be committed in 2023-24 to maximise the availability of the uncommitted reserve to meet future financial pressures. High priority issues, for example arising from Health and Safety matters, will be prioritised. We will keep this matter under review as the financial position becomes clearer during the year.

Our Staff Team and Volunteers

The ability of the Forum to continue as a successful organisation serving the local community, rests on the commitment, skills and diligence of our staff and volunteers. Enormous thanks to all for another year of hard work and dedication as we try to return to pre covid levels of financial success and engagement with our community.

The staff team have remained relatively stable during this period. Jaqui, our Finance Officer left in December 2022, and we were pleased to welcome Samantha, who joined us in this role in April 2023.

In the period 2022-23, two further members of staff attended a certified First Aid course. Fire evacuation training took place for staff and volunteers.

During this year we have continued our drive to recruit further volunteers to the team, recognising that there is still a need to widen our pool of people to cover box office, stewarding, bar, projection and leaflet distribution. With 16 new recruits during the year, as of August 2023 our volunteer numbers stand at 63 excluding board members. As this number still leaves us with difficulties in covering busy programme weeks, we will be actively looking to attract more volunteers to the organisation during 2023-24. Approaches to local groups, organisations and employers by members of the volunteer subgroup is currently underway.

Our dedicated volunteers give so much of their valuable time to us, we all recognise that the Forum could not continue to operate without them. During the year the Forum gratefully received 1476 separate shifts equating to approximately 4158 hours.

Trustees

During the year both Frances Gallagher and Martin Brooks stood down from the Board of Trustees for personal reasons. In September Jan Marshall, our secretary stepped down due to relocation. We thank them all for their contribution. Three new Trustees, Sue Thompson, Phil Jones and Hazel Clayson (Treasurer) were co-opted to the Board in the latter part of the year and stand for election at the AGM. Geoff Wall, our Treasurer, steps down at the AGM. We thank Geoff for his eleven years of loyal service on the Board. Without his conscientious approach to the role and his thoughtful and knowledgeable advice to the Board, the Forum would not have enjoyed such success and financial stability. The Board continues to enhance their regular meetings with the work of the subgroups. They support Ian and his team with the groups - Health, Safety and Facilities; Volunteer Recruitment and Retention; and Finance, with representation from both staff team and board members.

Trustees' annual report (including Directors' report) for the period

From: 1st September 2022 to: 31st August 2023

Charity name: The Forum (Northallerton) Ltd

Charity registration number:1150546

Company number:8110220

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To further or benefit the residents of Northallerton and the surrounding area, without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating the said residents and the local authorities, voluntary, or other organisations, in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objects, but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre, and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our core service provision is listed below and our intention remains to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following: • Providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community; • Promoting a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests; • Providing a programme of films, "Live Stream" and Event Cinema. In promoting this we need to recognise that Northallerton now has its own cinema, and our programme needs to be provided in that context; • Continuing to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues. In providing this programme we try to ensure that there is something on offer to attract all parts of our local community, as set out in our objectives, but also across all age groups.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit in taking decisions on the operation of the Forum, and in compiling this Annual Report and Accounts.

Additional information

	SORP reference	
Policy on grant making	Para 1.38	The charity is not in essence a grant making body, and when we do, these matters are not material to our main objectives. From time to time, however, the Forum will put on special events, such as concerts, to raise money for local charities and good causes. During 2022-23 we raised £1,284 for good causes with details provided in the Annual Accounts. When a suitable opportunity arises, this aspect of our work is seen by the Trustees as an important part of the public benefit that arises through the operation of the Forum.
Contribution made by volunteers	Para 1.38	The input of volunteers, including that from the Trustees, is vital to the continuing viability and success of the Forum, and we are grateful for all these inputs. Key roles include stewarding of events, projection for screen-based events, assisting with box office and reception, running the bar, helping distribute publicity, and assisting in work parties to maintain the building. They are also great ambassadors for the Forum, getting our message out to the community**.** The Director's Report sets out some of the challenges we face in rebuilding our team post-Covid. In October 2023 we had a volunteer pool, excluding the Trustees, of 63.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This detail is provided in the Directors' Report included elsewhere in this document**.**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	This is incorporated in the Directors' Report.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Board has reviewed its Reserves Policy to ensure it remains aligned with our understanding of our requirements and business risks. • The need for working capital, and a risk contingency against possible loss of hirer's income, and potential losses on events, together with other unforeseen events, indicates that a minimum free reserve of £75,000 is prudent. This is the same as the previous year • The initial assessment of our plans for 2023-24 indicates a likely deficit. Taking account of the availability of a balance in the Arts Development and Recovery Fund, we consider it prudent to set aside a designated sum of £20,000 from our unrestricted reserves in respect of the position this year • The uncertainties about the impact of the financial pressures on our customers and users from the cost of living pressures in the economy present a further unquantifiable risk to the business. Because of this the Board has agreed that no significant item of discretionary spend will be undertaken in 2023-24 to maximise the availability of the uncommitted reserve to meet future financial pressures. High priority issues, for example arising from Health and Safety matters, will be prioritised. • We need to cover the net balance of our fixed assets. • We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income. Having dealt with the quantifiable matters, and taken the decision in respect of the potential for a deficit in 2023-24, the Board has recognised the potential financial consequences of any forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies on at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. As in previous years when this has been highlighted in our report, the Board has concluded, therefore, that it would be prudent not to commit the whole of the uncommitted balance at this time, and until the position is clear. This position remains the case, with the proviso that the reserves must be available to meet any short-term deficit arising from our current operations as mentioned above.

<table>
<tr>
<td>Amount of reserves held</td>
<td>Para 1.22</td>
<td>
<table>
<tr><td>Working capital and risk contingency</td><td>£75,000</td></tr>
<tr><td>Special contingency in respect of 2023-24</td><td>£20,000</td></tr>
<tr><td>To cover undepreciated capital expenditure</td><td>£13,007</td></tr>
<tr><td>Uncommitted balance at 31st August 2023</td><td>£62,840</td></tr>
<tr><td>Subtotal Unrestricted Fund</td><td>£170,847</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Arts Development and Recovery Fund</td><td>£4,738</td></tr>
<tr><td>Development Fund for Young People’s Activities</td><td>£750</td></tr>
<tr><td>Defibrillator Renewals Fund</td><td>£169</td></tr>
<tr><td>Relaxed Screenings Fund</td><td>£97</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Total Funds at 31st August 2023</td><td>£176,601</td></tr>
<tr><td colspan="2">See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2023.</td></tr>
</table>
</td>
</tr>
<tr>
<td>Reasons for holding zero reserves</td>
<td>Para 1.22</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Details of fund materially in deficit</td>
<td>Para 1.24</td>
<td>None</td>
</tr>
<tr>
<td>Explanation of any uncertainties about the charity continuing as a going concern</td>
<td>Para 1.23</td>
<td>Whilst many aspects of our business have recovered since the Covid pandemic, and our conclusion is that, to date, the business has not been significantly affected by either the cost of living crisis or the apparent impact of the new cinema in Northallerton, the Board believes there are uncertainties going forward.

The continuing impact on people’s disposable income from the effects of core inflation and rising mortgage rates cannot be underestimated. Similarly the Forum itself is seeing the effects of price inflation and the need to pay staff fairly.

In this scenario our need to increase our operating surplus to meet increased organisational costs comes against a background where we are reliant on attracting and retaining sufficient audiences and hirers for our offer to meet our targets and we recognise this is not under our direct control.

Forward planning for these impacts is in place and is kept under regular review to take account of emerging issues, to further enhance our offer to seek to eradicate our current projected deficit in 2023-24, and to investigate sustainable additional sources of income.

Our reserves position remains strong, and we consider these to be adequate to get through the next period.</td>
</tr>
</table>

Additional information

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's principal funds come from the hire of premises, the surpluses made on events promoted by the Forum, together with the surplus on bar and catering activities linked to these uses.
A description of the principal risks facing the charity	Para 1.46	The Directors' Report highlights the current assessment of the risks to the operation of the Forum arising from the current operating environment and the impact of the cost of living crisis. This is impacting on our ability to arrange a full programme and attract viable audience numbers for at least some of our events. There is also an impact on the number of organisations seeking to hire out space at the Forum. There is still a need to assess the medium-term impact of the new cinema in Northallerton on the viability of our own screen based offer.

Structure, governance and management

Description of charity's trusts:		
Type of governing document:	Para 1.25	The Memorandum and Articles of Association form the governing documents**.**
How is the charity constituted?	Para 1.25	The charity is a company limited by guarantee, incorporated under the Companies Act 1985 on 19th June 2012 (company number 8110220) and obtained charitable status on 21st January 2013 (registered charity number 1150546).
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of Trustees is a matter for a vote by Members at an Annual Meeting or at an Extraordinary Meeting arranged for this purpose. The Memorandum and Articles of the charity (Clauses 30-38) set out in detail the role of Trustees and the Members of the charity at a General Meeting to appoint or re-appoint Trustees. At each Annual Meeting one third of the Trustees will stand down, based on length of service, but may seek re-appointment. The Board of Trustees has the power to co-opt (Clause 37) additional Trustees but only until the next General Meeting at which point their re-election will be a matter for vote at the Meeting. There have been a number of changes in 2022-23. At the AGM held in December 2022 three retiring trustees stood for re-election and were duly re-appointed. During the year three trustees resigned for personal reasons. One new trustee was co-opted to the Board. No external body is entitled to appoint a Trustee.

Additional information

Policies and procedures adopted for the induction and training of trustees	Para 1.51	New Trustees are given an induction on the role of a trustee based on the standard documentation provided by the Charities Commission, and are made aware of specific responsibilities in respect of the Forum, for example the collective role of the Board in respect of the Annual Report and Accounts. Key documents including the Memorandum and Articles of the Charity and the management arrangements are explained to them, and access is given to previous Board Papers and minutes, and to the policies of the Forum. All Trustees are reminded of these statutory roles at relevant points in the annual cycle. All Trustees receive the updates from the Charities Commission on key developments. The Forum has membership of the National Council for Voluntary Organisations (NCVO). Regular updates and bulletins on a range of Governance matters are provided by the NCVO and circulated to all Trustees. If particularly relevant to the working of the Forum, matters arising from both these sources will be raised at the Board. All Trustees are expected to undertake training provided by the Forum on its policies - for example on health and safety related items and our equality policy. From time to time advantage is taken of training provided by external organisations.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board has a cycle of full Board meetings on a two monthly basis and will meet as required in intervening months to deal with specific topics. During 2022-23 the Board has operated three subgroups involving some Board members. The Volunteer Sub-Group also has a staff representative and also a member of our volunteer group. The Health and Safety and Facilities Sub-Group is a Board Subgroup along with the Manager. Each has a delegated role to progress certain matters within their remit. We also have a Finance Sub-Group that works with the Manager to review and develop budget plans. All decisions on budget setting remain with the full Board. The Forum Manager attends Board Meetings. The post has delegated responsibility for the day to day running of the Forum, referring matters to the Board as necessary, and responsibility to implement decisions of the Board as agreed. Northallerton has a Business Improvement District (BID), focussed on the town's High Street and central area, and the Forum lies within the designated boundary of the BID and is subject to the BID levy. Where appropriate we seek to support BID initiatives. Our membership of the BID has also given us access to valuable networking opportunities and services being provided to members such as training opportunities. We have also taken advantage of events held by the BID to showcase and market the Forum.

		We continue to work successfully with the Funny Way to Be Comedy Club and through this partnership and booking arrangement we have continued to attract a good range of notable comedians to perform at the Forum.
Relationship with any related parties	Para 1.51	The Forum leases it's building from North Yorkshire Council (the successor to Hambleton District Council from 1st April 2023) on a peppercorn rent, and the lease is based on the understanding that the building continues to be used for the community purposes envisaged in the charity's Memorandum and Articles. To monitor this, representatives of the Board have liaison meetings with the Council to deal with any issues affecting the services we provide, and the viability of the charity, as well as dealing with any building related issues relevant to the lease. One of our Trustees, Alan Owens, manages a band that is involved in Forum events. On occasion payments are made by the Forum for band fees and expenses. One such payment was made in 2022-23 and is disclosed in note 28 to the accounts. No financial benefit is taken by the Trustee in question.
Pay Policy	Para 1.51	The Forum has agreed a Pay Policy which sets out the way decisions on pay and conditions of service will apply. Our approach is based on applying the same conditions across the workforce, and in respect of pay rates, the Board has considered the roles and responsibilities attached to each post and the relative worth of posts. Pay arrangements and staffing structures are reviewed as necessary to meet the changing needs of the organisation. A pay review is completed annually each year in April and takes account of Government decisions on the National Living Wage.

Reference and administrative details

Charity name	**The Forum (Northallerton) Ltd**
Other name the charity uses	**The Forum Northallerton**
Registered charity number	**1150546**
Charity's principal address	**The Forum, Bullamoor Road, Northallerton, North Yorkshire, DL6 1LP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Munton	Chair		
2	Janet Marshall	Company Secretary	01/09/22 to 16/08/23	
3	Geoff Wall	Treasurer		
4	Maureen Willoughby			
5	Alan Owens			
6	Paul Phillips			
7	Rob Bramley			
8	Janet Crampton			
9	Frances Gallagher		01/09/22 to 16/05/23	
10	Martin Brooks		01/09/22 to 14/03/23	
11	Sue Thompson	Co-opted Member	From 16/08/23	

Changes to Trustees since 1st September 2023
Phil Jones was co-opted to the Board on 25/09/23
Hazel Clayson was co-opted to the Board on 15/11/2023

Corporate trustees – names of the directors at the date the report was approved – Not Applicable

Name of trustees holding title to property belonging to the charity – Not Applicable

Funds held as custodian trustees on behalf of others – Not Applicable

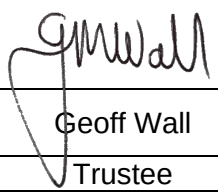
Name of Forum Manager – Ian McCarthy

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signatures		
Full names	Deborah Munton	Geoff Wall
Position	Chair of Trustees	Trustee

Date **15/11/2023**

Independent examiner's report on the accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	The Forum (Northallerton) Ltd
On accounts for the year ended	31st August 2023

Charity no.:	1150546	**Company no**.:	8110220

Set out on pages	20 to 47

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:		**Date:**	16/11/2023

Name:	Karen Wood
Relevant professional qualification(s) or body (if any):	Associate of the Chartered Institute of Management Accountants
Address:	Outsource Accounting Services and Independent Examinations
	The Hiscox Building, Peasholme Green, York
	YO1 7PR

The Forum (Northallerton) Ltd		Charity No	1150546		
		Company No	8110220		
Annual accounts for the period					
Period start date	**01/09/2022**	**To**	Period end date	**31/08/2023**	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	**Unrestricted funds** £ F01	**Restricted income funds** £ F02	**Endowment funds** £ F03	**Total funds** £ F04	**Prior year funds** £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	5,528	-	-	5,528	938
Charitable activities	S02	369,646	-	-	369,646	307,465
Other trading activities	S03		-	-	-	-
Investments	S04	622	-	-	622	20
Separate material item of income	S05	-	-	-	-	5,685
Other	S06	-	-	-	-	-
Total	S07	375,796	-	-	375,796	314,108
Expenditure (Note 6)						
Expenditure on:						
Raising funds	S08			-	-	-
Charitable activities	S09	369,794	-	-	369,794	323,151
Separate material item of expense	S10	-	-	-	-	-
Other	S11			-	-	-
Total	S12	369,794	-	-	369,794	323,151
Net income/(expenditure) before tax for the reporting period	S13	6,002	-	-	6,002	- 9,043
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	6,002	-	-	6,002	- 9,043
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	6,002	-	-	6,002	- 9,043
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	6,002	-	-	6,002	- 9,043
Reconciliation of funds:						
Total funds brought forward	S23	164,845	5,754	-	170,599	179,642
Total funds carried forward	S24	170,847	5,754	-	176,601	170,599

			Charity No	1150546
		The Forum (Northallerton) Ltd	Company No	8110220

Section B Balance sheet

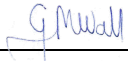
	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	13,007	-	-	13,007	18,679
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	13,007	-	-	13,007	18,679
Current assets						
Stocks (Note 18)	B06	3,092	-	-	3,092	1,938
Debtors (Note 19)	B07	9,196	-	-	9,196	9,552
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	224,903	5,754	-	230,657	219,843
Total current assets	B10	237,191	5,754	-	242,945	231,333
Creditors: amounts falling due within one year (Note 20)	B11	78,719	-	-	78,719	78,553
Net current assets/(liabilities)	B12	158,472	5,754	-	164,226	152,780
Total assets less current liabilities	B13	171,479	5,754	-	177,233	171,459
Creditors: amounts falling due after one year (Note 20)	B14	632	-	-	632	860
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	170,847	5,754	-	176,601	170,599
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		5,754		5,754	5,754
Unrestricted funds	B19	170,847			170,847	164,845
Revaluation reserve	B20				-	-
Fair value reserve	B21					
Total funds	B22	170,847	5,754	-	176,601	170,599

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval
	DEBORAH MUNTON	15/11/2023
	GEOFF WALL	15/11/2023

Signature of director authenticating accounts being sent to Companies House	Signature	Date
		15/11/2023
	DEBORAH MUNTON	

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.	Yes

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	At the reporting date we have a good level of reserves and the Board considers these sufficient to deal with issues that may arise in the next 12 month period arising from the impact of the continuing financial situation affecting the country
Disclosure of any uncertainties that make the going concern assumption doubtful;	The uncertainities relate to the impact of the financial situation affecting the country, and how this will impact on the ability and willingness of our customers to support our programme of events, and of our hirers to book space at the Forum.
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Change to the policy on charging to capital. Now "£5000, but a lower sum may apply at the discretion of the Board in respect of specific investments"
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Improves recognition of the value of an investment over the period of use of an asset.
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable. No application of this rule affects the 2022-23 accounts, but may apply in future.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓	✓	✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓	✓	✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓	✓	✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓	✓	✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓	✓	✓
Government grants	The charity has received government grants in the reporting period	✓	✓	✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓	✓	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓	✓	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓	✓	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓	✓	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓	✓	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓	✓	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓	✓	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓	✓	✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓	✓	✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓	✓	✓

		Yes	No	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£5000, but a lower sum may apply at the discretion of the Board in respect of specific investments		
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 14			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15		✓	
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16		✓	
	They are valued at cost.			✓

Section C	Notes to the accounts	(cont)

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C Notes to the accounts (cont)

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	837	-	-	837	938
	Unredeemed Gift Vouchers and Credit Notes treated as donations	4,691	-	-	4,691	-
	Total	5,528	-	-	5,528	938
Charitable activities:	Letting Fees inc commission on ticket sales	73,963	-	-	73,963	66,831
	Forum Events	185,635	-	-	185,635	156,538
	Cinema	13,792	-	-	13,792	5,417
	Live Stream and Event Cinema	11,080	-	-	11,080	7,956
	Bar	50,253	-	-	50,253	43,009
	Catering and sales of refreshments	21,943	-	-	21,943	15,160
	Equipment Hire	4,996	-	-	4,996	5,805
	Box Office Card Fees	7,193	-	-	7,193	6,046
	Other	791	-	-	791	703
	Total	369,646	-	-	369,646	307,465
Other trading activities:		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	622	-	-	622	20
	Total	622	-	-	622	20
Separate material items of income:	Covid- 19 Business Support Grant			-	-	4,000
	Covid-19 Job Retention Scheme Grant			-	-	387
	Covid-19 SSP Rebate Grant			-	-	69
	Grant for Building Repairs			-	-	1,229
	Total	-	-	-	-	5,685
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		375,796	-	-	375,796	314,108

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Job Retention Scheme Grant (£387), SSP Rebate Grant (£69), Grant for Building Repairs (£1,229)
Where any endowment fund is converted into income in the reporting period or prior period, please give the reason for the conversion.	Not Applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Analysis is sufficient to identify material items.

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant	None	-
Other	None	-
	Total	-

	Description	Last year £
Government grant 1	Coronavirus Business Support Grant	4,000
Government grant 2	Coronavirus Job Retention Scheme Grant	387
Government grant 3	Coronavirus SSP Rebate Grant	69
Other	Grant from Hambleton District Council to meet specific building costs agreed as landlord responsibilities	1,229
	Total	5,685

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	Not Applicable	Not Applicable

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	The Forum is leased to the charity by North Yorkshire Council, the successor council to Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.	The Forum was leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Such matters would only be reflected in the accounts if material and quantifiable	Such matters would only be reflected in the accounts if material and quantifiable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	Not Applicable	Not Applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of Generating Funds								
Forum Events	142,079	-	-	142,079	121,279	-	-	121,279
Cinema	5,208	-	-	5,208	3,187	-	-	3,187
Live Stream and Event Cinema	5,302	-	-	5,302	4,335	-	-	4,335
Cost relating to Cinema Projector	1,952	-	-	1,952	5,542	-	-	5,542
Bar	21,639	-	-	21,639	21,527	-	-	21,527
Catering and Refreshments	9,712	-	-	9,712	5,819	-	-	5,819
Sales Promotion	4,560	-	-	4,560	3,686	-	-	3,686
Equipment Service	68	-	-	68	200	-	-	200
Irrecoverable VAT on the above	3,756	-	-	3,756	-	-	-	-
Organisational Costs								
Staffing Costs	97,116	-	-	97,116	83,501	456	-	83,957
Premises - Utilities	30,573	-	-	30,573	31,816	-	-	31,816
Premises - Other	9,261	-	-	9,261	8,571	1,229	-	9,800
Equipment	3,225	-	-	3,225	1,107	-	-	1,107
Depreciation	5,672	-	-	5,672	5,672	-	-	5,672
Office Expenses	4,054	-	-	4,054	7,055	-	-	7,055
Box Office Costs and Fees	12,846	-	-	12,846	10,153	-	-	10,153
Professional Fees	2,151	-	-	2,151	1,313	-	-	1,313
Bank Charges	1,387	-	-	1,387	1,075	-	-	1,075
General Expenses	4,156	-	-	4,156	3,470	-	-	3,470
Irrecoverable VAT on the above	3,095	-	-	3,095	-	-	-	-
Governance Costs								
Independent Examiners Fee	650	-	-	650	600	-	-	600
Company Operating Costs	48	-	-	48	48	-	-	48
Donations made from Proceeds of Community Fundraising Events								
Donations	1,284	-	-	1,284	1,510	-	-	1,510
Total expenditure on charitable activities	369,794	-	-	369,794	321,466	1,685	-	323,151
Separate material item of expense								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
None	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	369,794	-	-	369,794	321,466	1,685	-	323,151

Note 7 Extraordinary items

There were no extraordinary items to reflect in the accounts in the year or in the preceeding year

Note 8 Funds received as agent

Not Applicable

Note 9 Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The Forum does not allocate non direct organisational costs across activities

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	650	600
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	93,543	80,055
Social security costs	1,473	259
Pension costs (defined contribution scheme)	1,737	1,322
Recruitment Costs	90	210
Staff and Volunteer Training	-	2,093
Other Employee and Volunteer Related Costs	273	18
Total staff costs	97,116	83,957

Staff costs are shown gross. In 2021-22 the accounts reflected a Job Retention Scheme Grant of £387 to offset our costs for staff on Furlough for the period up to the end of the Scheme in September 2021, and a rebate of £69 for SSP incurred under the terms of the Coronavius SSP Rebate Scheme. There were no such adjustments in 2022-23.

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	No payments were made to the Trustees of the Charity. The most senior role on the staff group - The Forum Manager - was paid less than the £60k limit in the last year and it is not considered appropriate to share personal details of the salary arrangements in this note

11.2 Average head count in the year

	This year Number as at 31/8/2023	Last year Number as at 31/8/2022
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	6 (3.5 FTE)	5 (3.13 FTE)
Governance	-	-
Other	-	-
Total	6 (3.5 FTE)	5 (3.13 FTE)

The headcount and FTE are based on staff in post and their contractual hours. We had no vacancies as at 31st August 2023. On 31st August 2022 we had one vacant post. In both years we employed two staff on a casual basis to fill occasional shifts.They are not included in the headcount

11.3 Ex-gratia payments to employees and others (excluding trustees)	None
11.4 Redundancy payments	None

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,737	1,322
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All costs were allocated to unrestricted funds	All costs were allocated to unrestricted funds

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not Applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	Not Applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	Not Applicable
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	Not Applicable

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,284		NIL	-
Total	**1,284**	**-**	**-**	**-**

13.2 Grants made to institutions

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of concert held to raise monies for the Trust	1,284
Total grants to institutions in reporting period		1,284
TOTAL GRANTS PAID		**1,284**

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,510		NIL	1,510
Total	**1,510**	**-**	**-**	**1,510**

13.4 Grants made to institutions

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of Remembrance Day concert	590
DEC Appeal for Ukraine	General donation made from proceeds of a "Jazz for Ukraine" concert	920
Total grants to institutions in reporting period		1,510
TOTAL GRANTS PAID		**1,510**

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery	Furniture and fittings	Total
	£	£	£	£	£
At the beginning of the year	-	-	39,258	24,357	63,615
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	39,258	24,357	63,615

14.2 Depreciation and impairments

Basis Straight Line ("SL") or Reducing Balance ("RB")	N/A	N/A	SL	SL	
Rate			10%	20% furnishing 10% equipment	
At beginning of the year	-	-	27,959	16,977	44,936
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	1,746	5,672
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	31,885	18,723	50,608

14.3 Net book value

Net book value at the beginning of the year	-	-	11,299	7,380	18,679
Net book value at the end of the year	-	-	7,373	5,634	13,007

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	No impairment recorded in either this year or last year

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	Not Applicable
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	None in either year
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	None in either year
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	None in either year

Note 15 Intangible assets

The Forum has no Intangible Assets

Note 16 Heritage assets

The Forum has no Heritage Assets

Note 17 Investment assets

The Forum has no Investment Assets

Note 18 Stocks

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	1,938	-	-	-
Added in period	-	29,964	-	-	-
Expensed in period	-	- 28,810	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**3,092**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	3,092	-	-	-
Total previous year	-	1,938	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

None either this year or last year

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	7,729	8,218
Prepayments and accrued income	1,309	412
Other debtors (Sum due from Card Merchant Services at year end)	990	1,922
Other debtors (Sum due from HMRC re VAT at year end)	168	-
Less: Provision for Bad Debts	- 1,000	- 1,000
Total	9,196	9,552

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	15,354	13,268	-	-
Accruals and deferred income	59,997	56,010	632	860
Income in advance for third party shows	2,494	349	-	-
Outstanding Gift Vouchers and Credit Notes	670	6,406	-	-
Taxation and social security	-	2,416	-	-
Company Credit Card outstanding items	204	104		
Other creditors			-	-
Total	78,719	78,553	632	860

Note: The "Amounts falling due after more than a year" relate to advance ticket sales for shows taking place more than 12 months after the balance sheet date.

20.2 Deferred income

Please explain the reasons why income is deferred.

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into account at the date the show takes place. For third party events the income is dealt with as part of the post show settlement. Deposits and pre-payments for room hire taking place after the year end are also deferred to the point at which the hire takes place and an appropriate accrual made in the accounts. The value of Gift Vouchers and Credit Notes is brought into account at the point the voucher is redeemed.

Movement in deferred income account for ticket monies	This year £	Last year £
Balance at the start of the reporting period	48,484	85,318
Amounts added in current period	366,625	241,041
Amounts released to income from current period	- 351,986	- 277,875
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	63,123	48,484

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	A standard sum of £1,000 is included on the balance sheet as a provision for bad debts. This was made in 2012/13 and remains at that level.
- an indication of the uncertainties about the amount or timing of those outflows; and	Dependent on any debt collection issues in any year.
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	1,000	1,000
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	1,000	1,000

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	Not Applicable
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	Not Applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

Note applies to both this year and last year

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The charity has a straightforward approach to such matters. Debtors arising from invoices raised are deemed to be payable immediately and our credit control function aims to maintain low outstanding debt with proactive debt management. Our policy is to pay our creditors as soon as possible broadly on a weekly payment cycle. Money held from ticket sales at our box office on behalf of hirers is subject to reconciliation after the completion of the event with a net settlement made as soon as possible thereafter. At present surplus funds are held in a bank deposit account with instant access. No hedging is undertaken
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	Not Applicable

Note 23 Contingent liabilities and contingent assets

There were no contingent assets or liabilities during the period or the preceeding year

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	173,482	172,860
Cash at bank and in hand	56,530	46,338
Other (Floats and Petty Cash)	645	645
Total	230,657	219,843

Note 25 Fair value of assets and liabilities

Note applies to both this year and last year

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Based on experience, our exposure to credit risk is low, with amounts written off each year being under £1000. Only one small unpaid balance of £1 was written off in the current year. We have, however, agreed a provision in the Balance Sheet against such risk at £1000, and this sum has been maintained since 2012/13. Our current position on liquidity risk is low. Cash balances are high and sums are held in a deposit account with instant access. We hold no investments subject to market risk.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None.

Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	Not Applicable
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Not Applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slighly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Fund was not utilised in 2022-23	4,738	-	-	-	-	4,738
Development Fund for Young People's Activities	R	The Fund was created with monies transfered to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2022-23	750	-	-	-	-	750
Defibrilator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrilator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2022-23	169	-	-	-	-	169
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2022-23	97	-	-	-	-	97
General Unrestricted Fund	U		164,845	375,796	- 369,794	-	-	170,847
		Total Funds	170,599	375,796	- 369,794	-	-	176,601

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slighly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board agreed to transfer 50% of the balance on the fund to support the recovery position, as explained in the TAR and Financial Review for 2021-22.	9,476	-	-	- 4,738	-	4,738
Development Fund for Young People's Activities	R	The Fund was created with monies transfered to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2021-22	750	-	-	-	-	750
Defibrilator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrilator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2021-22	169	-	-	-	-	169
Covid-19 Job Retention Scheme and SSP Rebate Grants	R	Government Schemes to meet specific costs incurred for furloughed staff and staff in receipt of Statutory Sick pay due to Covid. Eligible spend to year end matched with grant		456	- 456	-	-	-
Hambleton District Council Grant	R	A grant to cover the cost of repair items met by the Forum that were subsequently agreed as being Landlord Responsibility items		1,229	- 1,229	-	-	-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2021-22	97	-	-	-	-	97
General Unrestricted Fund	U		169,150	312,423	- 321,466	4,738	-	164,845
		Total Funds	179,642	314,108	- 323,151	-	-	170,599

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		NIL
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	The restricted Arts Development and Recovery Fund is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board agreed to transfer 50% of the balance on the fund to support the recovery position, as explained in the TAR and Financial Review for 2021-22.	£4,738
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
None		NIL

Last year

Planned use	Purpose of the designation	Amount
None		NIL

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

28.2 Trustees' expenses

No trustee expenses have been incurred (True or False) — **TRUE**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) — **FALSE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Alan Owens	**Trustee**	Payment of Band Fee for the "Bond at 60" show.	600			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Please note that whist Alan Owens coordinated the band for this concert he did not receive any monies personally from this payment, which all went to other members of the band.

For any related party, please provide details of any guarantees given or received.

Not Applicable

Last year

There have been no related party transactions in the reporting period (True or False) — **TRUE**

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Whilst no formal provision is made in these accounts, attention is drawn to the issue about the VAT status of cinema and screening income as described in the Annual Report

THE FORUM (NORTHALLERTON) LTD

England & Wales - Charity number 1150546

Accounts

Annual Report and Financial Statements

for the year ended

31st August 2022

The Forum (Northallerton) Ltd

(A Charitable Company Limited by Guarantee)

Charity Number: 1150546

Registered Company Number: 8110220

The Forum (Northallerton) Ltd

Annual Report and Financial Statements

for the year ended 31st August 2022

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Introduction

This Annual Report provides information on what we have been doing in the 12 months to 31st August 2022.

This first section gives a summary of our main achievements, covers our financial review, and draws out some of the key messages from the more formal parts of the document which are in the format required by the Charity Commission and Companies House reporting regime.

A Summary of our Activities in 2021-22

In providing a programme of activity, we try to ensure that there is something on offer to attract all parts of our local community and all age ranges within that community. Activity continues to be impacted by Covid, where it appears there will be a long road to recovery. Post-Covid challenges have included cancellations of some shows, where ticket sales were low due to a continuing audience hesitancy to return. Rescheduling of so many postponed shows has not always, due to the availability of acts, led to the best balance of genre across the programme, and this may have had an adverse effect on attendance. However, we have had some notable successes during this period as set out below:

A number of very well attended talks took place including Nigel Owens and Shaun Ryder.

Comedy continues to thrive and is possibly the first genre to recover post-Covid in terms of show availability and attendance, with generally a younger audience demographic. Two sell out performances of Jason Manford took place in September. Jenny Éclair and Ed Byrne also attracted very good audience numbers.

With regards to our music offering, we had good success with The Drifters and rock tribute bands such as Pink Floydian.

Theatre for Children and Families saw some major success and the hope is to expand this strand further in future. Dinosaur Adventure Live, Spectacular Science Show and Tom Rolfe's Christmas 'Nice List' all achieved very good audiences.

There was a period in the first part of the New Year when we weren't able to show cinema due to a packed programme of rescheduled shows which had been postponed earlier due to Covid. Once underway, the cinema screenings enjoyed some success with Downton Abbey 2 and Railway Children 2, in particular, attracting good audience numbers. Live screening/event cinema had best success with Anything Goes and Prima Facie.

We hosted a wide range of local community groups. Northallerton Musical Theatre Group enjoyed particular success with their productions of Joseph and Calendar Girls. Also of note were Northallerton Amateur Variety Company with Cinderella, Allerton Players with Inspector Drake, Crash Bang Wallop with In The Heights and Northallerton Male Voice Choir with their Christmas Concert.

During this period, we have continued to experience difficulty in maximising usage of hire space as a number of regular hirers who used us prior to the pandemic have not returned. A key challenge for us in the coming year will be to rebuild a solid base of regular and one-off hirers.

Our Initiatives to Support other Charities, Good Causes and Community Initiatives

As part of our aim to support the community, we were pleased to hold some events and provide facilities and assistance to others in raising money for good causes or to support community-based initiatives.

November saw the return of the Remembrance Day Concert with ticket monies amounting to £590 being donated to the Ben Hyde Trust.

Sunday Jazz for Ukraine took place in April with £920 being raised and donated to DEC Appeal for Ukraine.

A number of hirers used our venue for Charity fundraising events such as The Firefighters Charity and The Northallerton Mowbray Rotary Club.

Whilst we are unable to report any 'Relaxed Screenings' this year, we are looking to resume these during 2022-23

'Scones 4 You', a group of young adults with special needs has not yet returned post Covid with their café in the foyer. We are currently working with them to ensure the group can return to us on a regular basis soon. We will again be pleased to offer them the foyer space at no charge to allow them to raise funds for the group which offers not only a community service to customers seeking refreshments, but most crucially the opportunity for the young people involved to gain important life skills.

We were able to provide space free of charge to community healthcare staff to run Childhood Immunisation Clinics.

Financial Review

The formal accounts for the year are included at the back of this report.

These reflect a move towards a more normal operating environment than in 2020-21, but the year was still affected by the impact of Covid. As well as continuing direct impacts as the Covid measures continued to apply in the first part of the year, we also saw reduced activity as audiences and hirers adjusted to the return to more normal times. In respect of events this impacted both on the number of events we put on and the audience levels we attracted. In some case the events proved not to be viable, and cancellations were required. A number of long-standing hire arrangements from pre-Covid times were not picked up as we came out of the pandemic and it proved challenging to attract new hirers. All of this impacted on our ability to raise funds from across all our sources of income. We continued to seek ways of containing organisational costs, and this helped to offset the income position.

Overall we made a deficit in the year of £9,043. This means that we have not had to draw too significantly on our reserves for this year. As at 31st August 2022 these stood at £170,599.

The table below summarises our financial performance, and in respect of our income from operations sets that income stream against some of the associated direct costs to show our overall contribution net of direct costs for these key areas. This is set alongside the equivalent figures from 2020-21, but the impact of Covid means we are certainly not comparing "like with like". In particular 2020-21 reflects the period of closure of our normal operations, the impact of Government support measures and the use of the Forum as a Covid Vaccination Centre.

It should be noted that this summary is not part of the formal accounts and is prepared purely for internal management purposes, and net contributions from activities do not take account of any allocation of staffing, building and any other overhead costs.

	2021-22			2020-21	
	Income	Direct Costs	Net Contribution	Income	Direct Costs	Net Contribution
	£k	£k	£k	£k	£k	£k
Sources of Funds						
Donations and legacies	938		938	523	-	523
Charitable Activities						
Letting Fees	66,831		66,831	46,791	-	46,791
Forum Events	156,538	121,279	35,259	29,333	22,990	6,343
Cinema incl Projector costs	5,417	8,729	-3,312	966	1,076	-110
Live Streamings and Event Cinema	7,956	4,335	3,621	2,948	1,798	1,150
Bar	43,009	21,527	21,482	5,620	2,392	3,228
Catering	15,160	5,819	9,341	2,643	1,299	1,344
Equipment Service	5,805	200	5,605	2,222	1,000	1,222
Other Income	6,749		6,749	2,318	-	2,318
	307,465	161,889	145,576	92,841	30,555	62,286
Investment (Interest)	20		20	240	-	240
Separate Material Items of Income						
Covid Business Support Grant	4,000		4,000	26,500	-	26,500
Job Retention Scheme and SSP Grants	456		456	26,356	-	26,356
Grant for Building works	1,229		1,229			
	5,685	-	5,685	52,856	-	52,856
Totals	314,108	161,889	152,219	146,460	30,555	115,905
Spent On						
Charitable Activities						
Donations to Charities and Good Causes		1,510	1,510		-	-
Staffing		83,957	83,957		71,843	71,843
Premises Related		41,616	41,616		30,125	30,125
Equipment incl. Depreciation		6,779	6,779		12,155	12,155
Sales Promotion		3,686	3,686		783	783
Other Costs		23,066	23,066		14,844	14,844
Governance		648	648		648	648
		161,262	161,262		130,398	130,398
Separate Material Item of Expense						
					-	-
Totals		161,262	161,262		130,398	130,398
Overall (Deficit)/Surplus	314,108	323,151	(9,043)	146,460	160,953	(14,493)

Looking now at our financial position at the end of the year.

As a charity we are required to separate the amount of our funds kept for specific purposes (restricted funds), from those that are more generally available to support the organisation (unrestricted funds).

In respect of our Restricted Funds, the Board agreed, as part of our year-end review of Reserves, to transfer a sum of £4,738 representing 50% of the balance held on the restricted Arts Development and Recovery Fund to unrestricted funds to recognise the impact of cancellations and reduced attendance at a number of events during the year, hence strengthening our position on our unrestricted reserves to meet the challenges ahead. There was no further requirement to use monies from the other restricted funds we held at the beginning of the year. During the year we received, and spent in full, the final allocation of Job Retention Scheme/Furlough Grant payable to support staffing costs during the Pandemic. As at 31st August 2022 we had a balance of £5,754 in Restricted Funds.

We had a deficit on our unrestricted funds of £9,043 during the year. Taking account of the transfer from restricted funds mentioned above this led to a net reduction in those funds of £4,305. As at 31st August 2022 we had a balance of £164,845 in unrestricted funds.

Further details on our Reserves position is included in a later paragraph, and the formal statement of the Reserves Policy is shown on pages 11 and 12 of the report.

Looking to the Future – including financial prospects for 2022-23

In contrast to the two previous years, we have been able to offer a full year of programming in 2021-22. However, we are still some distance away from attendance/usage returning to pre-Covid levels. So, we have a number of challenges facing us during 2022-23, not least to continue to develop our marketing activity, increasing our reach, both geographically and demographically, to bring in new audiences. Our new website is now up and running and enhances the user experience, recognising that far more tickets are now booked online post-Covid.

Another key challenge for the year ahead is to recruit further volunteers, without whom we would be unable to operate effectively. Dwindling numbers impact adversely on the service we can offer our customers as well as putting more pressure on a decreasing pool of dedicated volunteers. Plans are in place, with further explanation in the section below.

Income derived from hiring out space at the Forum has not returned to pre-Covid levels and a further challenge for our staff team will be to seek out new hirers and user groups to rebuild this income stream.

We cannot forget the potential impact of the Everyman Cinema. With a delay in anticipated opening, we are still not clear how much influence this will have on our cinema and live stream/event cinema audiences. We will monitor any impact, so that we can react accordingly.

We continue to operate in an environment of increasing costs, a slower than expected return to previous activity and an anticipation that the cost-of-living pressures for our customers will negatively impact on future business.

Against this background the initial budget projections indicate that we may face a deficit in the year ahead, and the exercise has highlighted the key areas of uncertainty, opportunity and threat. The Board will continue to keep matters under close review, developing strategies and making decisions to minimise any harmful consequences for the Forum. The impact of this on our review of our overall financial position and our reserves is described below.

Our Review of our Reserves

As noted above our Reserves at 31st August were £170,599. Whilst apparently a healthy balance the analysis of our prospects for 2022-23, summarised above, is relevant when determining the sufficiency of this reserve and how it might be impacted by the challenges we face as we move forward.

Whilst we hope that the direct impact of any increase in Covid cases will be limited as we move into the winter, we face new risks relating to both our own costs and the impact of inflationary pressures, alongside the likelihood that the financial situation facing our users will impact on their ability to support our programme of events. The forthcoming opening of the new cinema in Northallerton later in the year is also a risk to our business.

We have previously set our minimum level of free reserves at £75,000. This sum reflected the judgement of the Board as to the amount necessary to hold against the need for working capital and to deal with likely in year risks and unforeseen events. In 2020-21 we also agreed not to commit to significant discretionary spend that might impact on reserves given the likelihood that an operating deficit would accrue.

We agreed in 2019-20 to re-purpose one of our Restricted Reserves to become the Arts Development and Recovery Fund. The "Recovery" element of that purpose was to recognise that we were moving into a difficult period where audience numbers, and indeed the viability of events at all, might be impacted by the Covid crisis. This proved to be the case and we have transferred part of that reserve to our unrestricted reserve in 2021-22 to reflect the difficult operating environment in the last year. Given the risks noted above, the Board has taken the decision in principle to utilise the balance of that reserve (£4,738) in 2022-23, and whilst a final decision will be taken in the light of actual performance in the year, our review of unrestricted reserves takes this transfer into account.

Taking account of the availability of this Reserve, the Board has looked again at the adequacy of our minimum free reserve figure of £75,000 and concluded that this should remain at the same figure for 2022-23.

Our current projections suggest that during 2022-23 we will incur a deficit. This takes account of our current programming plan and the number of people who might attend events, and the current view of hire activity. We will be keeping all these matters under close review and our aim will be to reduce or eliminate this deficit, but we realise that many aspects of our business are not in our direct control. In the light of this it is prudent to set aside a further contingency from our reserves to cover another deficit in 2022-23. The Board has agreed a sum of £20,000 for that contingency.

Bearing in mind the likelihood that our reserves will need to be drawn on to support the short-term deficits, it is worth reminding readers of an issue that has been around for some time.

This arises because at present we are relying on the "Cultural Exemption" as part of our calculation of potential vatable income, and in particular a ruling on the definitions relating to this exemption that arose out of a VAT Tribunal decision some time ago. We still understand that the HMRC intend to appeal this ruling, but there is still no indication of timescales. Should such an appeal be found in favour of HMRC, then there will be an impact on our need to register for VAT, but no assurances have been provided by HMRC about the possibility that the effect of such a ruling would be backdated. Should the HMRC seek to backdate a point of registration for the Forum, this could have potentially significant implications for an assessment of a net VAT liability. It is not possible to quantify this potential liability. More generally we need to keep the position on VAT registration under close review. We obtained expert advice on our position during 2021-22 and will take further advice as necessary in the period ahead.

Taking all these matters into account, and whilst there remains an uncommitted sum of £51,166 in the reserves at this time, the Board has agreed that no significant items of discretionary spend will be committed at this time to protect this reserves position. We will keep this matter under review as the financial position becomes clearer during the year

Our Staff Team and Volunteers

As with any organisation, our success depends upon the skills and dedication of the staff team, as well as, in the case of the Forum, a committed group of volunteers. Huge thanks go out to all our staff and volunteers for their input in what has proved to be quite a difficult time. In particular thanks are due to staff, volunteers and Trustees for their hard work in December, where an extensive number of shows took place at a time when there was only a skeleton staff to support.

This year has been one of significant change for our staff team with Anita Lee our General Manager leaving in December to pursue employment in a different sector. We thank Anita for all her hard work over the years with us, her contribution to developing the programming offer as well as the difficult task of getting things up and running again post Covid.

At the time of her leaving, we were still carrying a vacancy for the post of Assistant Manager, having experienced some difficulties in recruitment. Sophie temporarily 'acted up' to the role of Assistant Manager whilst we concluded recruitment for our new General Manager. We were pleased to welcome Ian McCarthy in to that role in February. Later in the year, following the normal recruitment processes, Sophie was appointed Assistant Manager.

We welcomed Suzi back from maternity leave in the Spring, a post that had been covered by Allan Peach.

Darren continued to support the organisation throughout the year with facilities and technical work. Alec Peach also assisted with ad hoc technical support.

In the latter part of the year Richard, our Finance Officer left, taking up a new role to further develop his career. Since the new year Jacqui has joined us in this role. A further appointment has recently been made, as Izzy joined us as House Manager. This appointment means that we now have a full staff complement for the first time since early 2020.

During the year staff received training/certification in First Aid and use of the cherry picker to ensure the Forum's continued compliance with Health & Safety legislation.

Volunteer numbers have declined considerably post Covid. As predicted in previous reports a number of them deciding the time was right to move on. Having completed an exercise to bring our list of volunteers completely up to date, the number stands at 55 excluding Board members, but including 9 new recruits.

A recruitment scheme was launched mid-year, to attract new members to the volunteer team. We have seen recent success with 9 new team members (some still undergoing training) but the work continues – we're recruiting in a difficult market, competing against many other charities with a similar need. The volunteer numbers continue to be a major concern and risk to the organisation.

Our volunteers continue to give so much of their valuable time to us. During the year the Forum gratefully received 1062 separate shifts equating to a total of 2839 hours.

Thanks to Sue Rutland who has continued to support us all in helping to coordinate volunteer rotas, collecting data and producing the volunteer newsletters.

Trustees

After many years of dedicated service on the Board, Anne Wall stood down as Chair in December. Many thanks go to her for her commitment and hard work over this period. Deborah Munton took on the role of Chair thereafter.

Janet Marshall took on the role of secretary to the Board/ Company Secretary in April.

Graeme Howe stood down from the Board in July. Many thanks go to him for his contribution.

Trustees' annual report (including Directors' report) for the period

From: 1st September 2021 to: 31st August 2022

Charity name: The Forum (Northallerton) Ltd

Charity registration number:1150546

Company number:8110220

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To further or benefit the residents of Northallerton and the surrounding area, without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating the said residents and the local authorities, voluntary, or other organisations, in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objects, but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre, and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The early part of 2021-22 continued to be impacted by the Covid Pandemic and the Government measures in place to control the spread of that virus. As the year progressed we were able to return to our core service provision and our intention remains to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following: • Providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community; • Providing a cinema for Northallerton and area; • Providing a programme of "Live Stream" events; • Promoting a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests; • Continuing to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues. In providing this programme we try to ensure that there is something on offer to attract all parts of our local community, as set out in our objectives, but also across all age groups.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit in taking decisions on the operation of the Forum, and in compiling this Annual Report and Accounts.

Additional information

	SORP reference	
Policy on grant making	Para 1.38	The charity is not in essence a grant making body, and when we do, these matters are not material to our main objectives. From time to time, however, the Forum will put on special events, such as concerts, to raise money for local charities and good causes. During 2021-22 we raised £1,510 for good causes with details provided in the Annual Accounts. Because of the Covid restrictions no such fundraising and grant giving took place in 2020-21. When a suitable opportunity arises, this aspect of our work is seen by the Trustees as an important part of the public benefit that arises through the operation of the Forum.
Contribution made by volunteers	Para 1.38	The input of volunteers, including that from the Trustees, is vital to the continuing viability and success of the Forum, and we are grateful for all these inputs. Key roles include stewarding of events, projection for screen-based events, assisting with box office and reception, running the bar, helping distribute publicity, and assisting in work parties to maintain the building. They are also great ambassadors for the Forum, getting our message out to the community**.** The Director's Report sets out some of the challenges we face in rebuilding our team post-Covid. In October 2022 we had a volunteer pool, excluding the Trustees, of 55.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This detail is provided in the Directors' Report included elsewhere in this document**.**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	This is incorporated in the Directors' Report.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Board has reviewed its Reserves Policy to ensure it remains aligned with our understanding of our requirements and business risks. • The need for working capital, and a risk contingency against possible loss of hirer's income, and potential losses on events, together with other unforeseen events, indicates that a minimum free reserve of £75,000 is prudent. This is the same as the previous year • The initial assessment of our plans for 2022-23 indicates a likely deficit. Taking account of the availability of a balance in the Arts Development and Recovery Fund, we consider it prudent to set aside a designated sum of £20,000 from our unrestricted reserves in respect of the position this year • The uncertainties about the impact of the financial pressures on our customers and users from the cost of living pressures in the economy present a further unquantifiable risk to the business. Because of this the Board has agreed that no significant item of discretionary spend will be undertaken in 2022-23 to maximise the availability of the uncommitted reserve to meet future financial pressures. • We need to cover the net balance of our fixed assets. • We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income. Having dealt with the quantifiable matters, and taken the decision in respect of the potential for a deficit in 2022-23, the Board has recognised the potential financial consequences of any forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies on at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. As in previous years when this has been highlighted in our report, the Board has concluded, therefore, that it would be prudent not to commit the whole of the uncommitted balance at this time, and until the position is clear. This position remains the case, with the proviso that the reserves must be available to meet any short-term deficit arising from our current operations as mentioned above.

<table>
<tr>
<td>Amount of reserves held</td>
<td>Para 1.22</td>
<td>
<table>
<tr><td>Working capital and risk contingency</td><td>£75,000</td></tr>
<tr><td>Special contingency in respect of 2022-23</td><td>£20,000</td></tr>
<tr><td>To cover undepreciated capital expenditure</td><td>£18,679</td></tr>
<tr><td>Uncommitted balance at 31st August 2022</td><td>£51,166</td></tr>
<tr><td>Subtotal Unrestricted Fund</td><td>£164,845</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Arts Development and Recovery Fund</td><td>£4,738</td></tr>
<tr><td>Development Fund for Young People’s Activities</td><td>£750</td></tr>
<tr><td>Defibrillator Renewals Fund</td><td>£169</td></tr>
<tr><td>Relaxed Screenings Fund</td><td>£97</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Total Funds at 31st August 2022</td><td>£170,599</td></tr>
<tr><td colspan="2">See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2022.</td></tr>
</table>
</td>
</tr>
<tr>
<td>Reasons for holding zero reserves</td>
<td>Para 1.22</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Details of fund materially in deficit</td>
<td>Para 1.24</td>
<td>None</td>
</tr>
<tr>
<td>Explanation of any uncertainties about the charity continuing as a going concern</td>
<td>Para 1.23</td>
<td>The impact of the Covid pandemic has been significant, and this has been followed by events creating a cost of living crisis affecting many sectors of the economy and our customer base. These issues are impacting on our cost base and on the willingness of hirers and audiences to return at Pre-Covid levels. Forward planning for these impacts is in place and is kept under regular review, but contain many uncertainties including a range of issues that are not under our direct control. In spite of a further year in which a loss has been incurred, our reserves position remains strong, and we consider these to be adequate to get through the next period. We recognise that some of these challenges may persist in the longer term and that moving towards some sort of “new normal” may take time. We recognise that this new normal may present further challenges, and the opening of a new cinema in Northallerton in late 2022 will add to this. As required, steps will be taken to review our operations to take account of emerging issues.</td>
</tr>
</table>

Additional information

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's principal funds come from the hire of premises, the surpluses made on events promoted by the Forum, together with the surplus on bar and catering activities linked to these uses.
A description of the principal risks facing the charity	Para 1.46	The Directors' Report highlights the current assessment of the risks to the operation of the Forum arising from the changed operating environment as we emerge from the Covid pandemic and enter a period impacted by the cost of living crisis. This is impacting on our ability to arrange a full programme and attract viable audience numbers for at least some of our events. There is also an impact on the number of organisations seeking to hire out space at the Forum. There is a continuing additional medium term risk linked to the development of a cinema as part of the Treadmills Scheme which is due to open in late 2022.

Structure, governance and management

Description of charity's trusts:		
Type of governing document:	Para 1.25	The Memorandum and Articles of Association form the governing documents**.**
How is the charity constituted?	Para 1.25	The charity is a company limited by guarantee, incorporated under the Companies Act 1985 on 19th June 2012 (company number 8110220) and obtained charitable status on 21st January 2013 (registered charity number 1150546).
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of Trustees is a matter for a vote by Members at an Annual Meeting or at an Extraordinary Meeting arranged for this purpose. The Memorandum and Articles of the charity (Clauses 30-38) set out in detail the role of Trustees and the Members of the charity at a General Meeting to appoint or re-appoint Trustees. At each Annual Meeting one third of the Trustees will stand down, based on length of service, but may seek re-appointment. The Board of Trustees has the power to co-opt (Clause 37) additional Trustees but only until the next General Meeting at which point their re-election will be a matter for vote at the Meeting. There have been a number of changes in 2021-22. At the AGM held in December 2021 two retiring trustees stood for re-election and were duly re-appointed. Two trustees who had been co-opted earlier in the year were duly appointed at the AGM. Two new trustees were appointed at the meeting. One retiring trustee did not stand for re-election During the year one trustee resigned for personal reasons. No external body is entitled to appoint a Trustee.

Additional information

Policies and procedures adopted for the induction and training of trustees	Para 1.51	New Trustees are given an induction on the role of a trustee based on the standard documentation provided by the Charities Commission, and are made aware of specific responsibilities in respect of the Forum, for example the collective role of the Board in respect of the Annual Report and Accounts. Key documents including the Memorandum and Articles of the Charity and the management arrangements are explained to them, and access is given to previous Board Papers and minutes, and to the policies of the Forum. All Trustees are reminded of these statutory roles at relevant points in the annual cycle. All Trustees will receive the quarterly updates from the Charities Commission on key developments. During 2019-20 the Forum took up membership of the National Council for Voluntary Organisations (NCVO). Regular updates and bulletins on a range of Governance matters are provided by the NCVO and circulated to all Trustees. If particularly relevant to the working of the Forum, matters arising from both these sources will be raised at the Board. All Trustees are expected to undertake training provided by the Forum on its policies - for example on health and safety related items and our equality policy. From time to time advantage is taken of training provided by external organisations.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board normally meets monthly. During 2021-22 the Board has operated two subgroups involving some Board members as well as staff representatives. – The Volunteer Sub-Group and the Health and Safety and Facilities Sub-Group. Each has a delegated role to progress certain matters within their remit. We also have a Finance Sub-Group that works with the Manager to review and develop budget plans. All decisions on budget setting remain with the full Board. During the year we had a task and finish group looking at our Risk Register. The sign-off of the Register remained with the Board. The Forum Manager attends Board Meetings. The post has delegated responsibility for the day to day running of the Forum, referring matters to the Board as necessary, and responsibility to implement decisions of the Board as agreed. Northallerton has a Business Improvement District (BID) focussed on the town's High Street and central area. With effect from 1st April 2022, the Forum lies within the revised designated boundary of the BID and is, therefore, subject to the BID levy. Where appropriate we seek to support BID initiatives. In the past our membership of the BID has also given us access to valuable networking opportunities and services being provided to members such as training opportunities. We

		have also taken advantage of events held by the BID to showcase and market the Forum. We continue to work successfully with the Funny Way to Be Comedy Club and through this partnership and booking arrangement we have continued to attract a good range of notable comedians to perform at the Forum.
Relationship with any related parties	Para 1.51	The Forum leases it's building from Hambleton District Council on a peppercorn rent, and the lease is based on the understanding that the building continues to be used for the community purposes envisaged in the charity's Memorandum and Articles. To monitor this, representatives of the Board have regular liaison meetings with the Council to deal with any issues affecting the services we provide, and the viability of the charity, as well as dealing with any building related issues relevant to the lease One of our Trustees, Alan Owens, manages a band that is involved in Forum events. On occasion payments are made by the Forum for band fees and expenses, although no such payments were made in 2021-22. Should this be the case such payments would be disclosed in note 28 to the accounts. No financial benefit is taken by the Trustee in question.
Pay Policy	Para 1.51	The Forum has agreed a Pay Policy which sets out the way decisions on pay and conditions of service will apply. Our approach is based on applying the same conditions across the workforce, and in respect of pay rates, the Board has considered the roles and responsibilities attached to each post and the relative worth of posts. Pay arrangements and staffing structures are reviewed as necessary to meet the changing needs of the organisation. A pay review is completed annually each year in April and takes account, in particular, of Government decisions on the National Living Wage.

Reference and administrative details

Charity name	**The Forum (Northallerton) Ltd**
Other name the charity uses	**The Forum Northallerton**
Registered charity number	**1150546**
Charity's principal address	**The Forum, Bullamoor Road, Northallerton, North Yorkshire, DL6 1LP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Munton	Chair Company Secretary	16/12/21 to 31/08/22 01/09/21 to 21/04/22 Trustee all year	
2	Janet Marshall	Company Secretary	21/04/22 to 31/08/22 Trustee from 16/12/21	
3	Geoff Wall	Treasurer		
4	Maureen Willoughby			
5	Alan Owens			
6	Paul Phillips			
7	Rob Bramley			
8	Janet Crampton			
9	Frances Gallagher		16/09/21 to 31/08/22	
10	Martin Brooks		16/12/21 to 31/08/22	
11	Anne Wall	Chair	01/09/21 to 16/12/21	
12	Graeme Howe		16/09/21 to 21/07/22	

Changes to Trustees since 1st September 2022
None

Corporate trustees – names of the directors at the date the report was approved – Not Applicable

Name of trustees holding title to property belonging to the charity – Not Applicable

Funds held as custodian trustees on behalf of others – Not Applicable

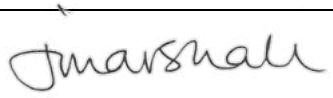
Name of Forum Manager – Ian McCarthy

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signatures		
Full names	Deborah Munton	Janet Marshall
Position	Chair of Trustees	Company Secretary

Date **17th November 2022**

Independent examiner's report on the accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	The Forum (Northallerton) Ltd
On accounts for the year ended	31st August 2022

Charity no.:	1150546	**Company no**.:	8110220

Set out on pages	19 to 46

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:		**Date:**	18/11/2022

Name:	Karen Wood
Relevant professional qualification(s) or body (if any):	Associate of the Chartered Institute of Management Accountants
Address:	Outsource Accounting Services and Independent Examinations
	The Hiscox Building, Peasholme Green, York
	YO1 7PR

The Forum (Northallerton) Ltd		Charity No	1150546		
		Company No	8110220		
Annual accounts for the period					
Period start date	**01/09/2021**	**To**	Period end date	**31/08/2022**	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	**Unrestricted funds** £ F01	**Restricted income funds** £ F02	**Endowment funds** £ F03	**Total funds** £ F04	**Prior year funds** £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	938	-	-	938	523
Charitable activities	S02	307,465	-	-	307,465	92,841
Other trading activities	S03		-	-	-	-
Investments	S04	20	-	-	20	240
Separate material item of income	S05	4,000	1,685	-	5,685	52,856
Other	S06	-	-	-	-	-
Total	S07	312,423	1,685	-	314,108	146,460
Expenditure (Note 6)						
Expenditure on:						
Raising funds	S08			-	-	-
Charitable activities	S09	321,466	1,685	-	323,151	160,953
Separate material item of expense	S10	-	-	-	-	-
Other	S11			-	-	-
Total	S12	321,466	1,685	-	323,151	160,953
Net income/(expenditure) before tax for the reporting period	S13	- 9,043	-	-	- 9,043	- 14,493
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 9,043	-	-	- 9,043	- 14,493
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 9,043	-	-	- 9,043	- 14,493
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	4,738	- 4,738	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 4,305	- 4,738	-	- 9,043	- 14,493
Reconciliation of funds:						
Total funds brought forward	S23	169,150	10,492	-	179,642	194,135
Total funds carried forward	S24	164,845	5,754	-	170,599	179,642

		Charity No	1150546
The Forum (Northallerton) Ltd		Company No	8110220

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	18,679	-	-	18,679	24,351
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	18,679	-	-	18,679	24,351
Current assets						
Stocks (Note 18)	B06	1,938	-	-	1,938	1,966
Debtors (Note 19)	B07	9,552	-	-	9,552	11,986
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	214,089	5,754	-	219,843	259,792
Total current assets	B10	225,579	5,754	-	231,333	273,744
Creditors: amounts falling due within one year (Note 20)	B11	78,553	-	-	78,553	117,993
Net current assets/(liabilities)	B12	147,026	5,754	-	152,780	155,751
Total assets less current liabilities	B13	165,705	5,754	-	171,459	180,102
Creditors: amounts falling due after one year (Note 20)	B14	860	-	-	860	460
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	164,845	5,754	-	170,599	179,642
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		5,754		5,754	10,492
Unrestricted funds	B19	164,845			164,845	169,150
Revaluation reserve	B20				-	-
Fair value reserve	B21					
Total funds	B22	164,845	5,754	-	170,599	179,642

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	DEBORAH MUNTON	17/11/2022
	GEOFF WALL	17/11/2022

Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
		17/11/2022
	GEOFF WALL	

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.	Yes

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	At the reporting date we have a good level of reserves and the Board considers these sufficient to deal with issues that may arise in the next 12 month period arising from the impact of the financial situation affecting the country
Disclosure of any uncertainties that make the going concern assumption doubtful;	The uncertainities relate to the impact of the financial situation affecting the country, and how this will impact on the ability and willingness of our customers to support our programme of events, and of our hirers to book space at the Forum.
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓	✓	✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓	✓	✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓	✓	✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓	✓	✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓	✓	✓
Government grants	The charity has received government grants in the reporting period	✓	✓	✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓	✓	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓	✓	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓	✓	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓	✓	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓	✓	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓	✓	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓	✓	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓	✓	✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓	✓	✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓	✓	✓

		Yes	No	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓	✓	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓	✓	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓	✓	✓

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓	✓	✓

2.3 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£5,000			
	They are valued at cost.		✓	✓	✓
	The depreciation rates and methods used are disclosed in note 14				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15		✓	✓	✓
	They are valued at cost.		✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16		✓	✓	✓
	They are valued at cost.		✓	✓	✓

Section C	Notes to the accounts	(cont)

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	938	-		938	523
	General grants provided by government/other charities/other bodies	-	-		-	-
	Membership subscriptions and sponsorships which are in substance donations	-			-	-
	Total	938	-	-	938	523
Charitable activities:	Letting Fees inc commission on ticket sales	66,831	-	-	66,831	46,791
	Forum Events	156,538	-	-	156,538	29,333
	Cinema	5,417	-	-	5,417	966
	Live Stream and Event Cinema	7,956	-	-	7,956	2,948
	Bar	43,009	-	-	43,009	5,620
	Catering and sales of refreshments	15,160	-	-	15,160	2,643
	Equipment Hire	5,805	-	-	5,805	2,222
	Membership subscriptions and sponsorships which have an element of benefit	-	-	-	-	-
	Box Office Card Fees	6,046			6,046	2,059
	Other	703	-	-	703	259
	Total	307,465	-	-	307,465	92,841
Other trading activities:		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	20	-	-	20	240
	Total	20	-	-	20	240
Separate material items of income:	Covid- 19 Business Support Grant	4,000		-	4,000	26,500
	Covid-19 Job Retention Scheme Grant	-	387	-	387	26,356
	Covid-19 SSP Rebate Grant	-	69	-	69	-
	Grant for Building Repairs		1,229		1,229	-
	Total	4,000	1,685	-	5,685	52,856
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		312,423	1,685	-	314,108	146,460

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Job Retention Scheme Grant (£26,356)
Where any endowment fund is converted into income in the reporting period or prior period, please give the reason for the conversion.	Not Applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Analysis is sufficient to identify material items.

Section C — Notes to the accounts (cont)

Note 4 — Analysis of receipts of government grants

	Description	This year £
Government grant 1	Coronavirus Business Support Grant	4,000
Government grant 2	Coronavirus Job Retention Scheme Grant	387
Government grant 3	Coronavirus SSP Rebate Grant	69
Other	Grant from Hambleton District Council to meet specific building costs agreed as landlord responsibilities	1,229
	Total	5,685

	Description	Last year £
Government grant 1	Coronavirus Business Support Grant	26,500
Government grant 2	Job Retention Scheme Grant	26,356
Other	None Received	-
	Total	52,856

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	Not Applicable	Not Applicable

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	The Forum is leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.	The Forum is leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.

Note 5 — Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Such matters would only be reflected in the accounts if material and quantifiable	Such matters would only be reflected in the accounts if material and quantifiable
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	Not Applicable	Not Applicable
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of Generating Funds								
Forum Events	121,279	-	-	121,279	22,990	-	-	22,990
Cinema	3,187	-	-	3,187	607	-	-	607
Live Stream and Event Cinema	4,335	-	-	4,335	1,798	-	-	1,798
Cost relating to Cinema Projector	5,542	-	-	5,542	469	-	-	469
Bar	21,527	-	-	21,527	2,392	-	-	2,392
Catering and Refreshments	5,819	-	-	5,819	1,299	-	-	1,299
Sales Promotion	3,686	-	-	3,686	783	-	-	783
Equipment Service	200	-	-	200	1,000	-	-	1,000
Organisational Costs								
Staffing Costs	83,501	456	-	83,957	45,487	26,356	-	71,843
Premises - Utilities	31,816	-	-	31,816	20,977	-	-	20,977
Premises - Other	8,571	1,229	-	9,800	9,148	-	-	9,148
Equipment	1,107	-	-	1,107	6,483	-	-	6,483
Depreciation	5,672	-	-	5,672	5,672	-	-	5,672
Office Expenses	17,208	-	-	17,208	9,660	-	-	9,660
Professional Fees	1,313	-	-	1,313	542	-	-	542
Bank Charges	1,075	-	-	1,075	309	-	-	309
General Expenses	3,470	-	-	3,470	4,333	-	-	4,333
Governance Costs								
Independent Examiners Fee	600	-	-	600	600	-	-	600
Company Operating Costs	48	-	-	48	48	-	-	48
Donations made from Proceeds of Community Fundraising Events								
Donations	1,510	-	-	1,510	-	-	-	-
Total expenditure on charitable activities	321,466	1,685	-	323,151	134,597	26,356	-	160,953
Separate material item of expense								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
None	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	321,466	1,685	-	323,151	134,597	26,356	-	160,953

Note 7 Extraordinary items

There were no extraordinary items to reflect in the accounts in the year or in the preceeding year

Note 8 Funds received as agent

Not Applicable

Note 9 Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The Forum does not allocate non direct organisational costs across activities

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	600	600
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	80,055	70,786
Social security costs	259	223
Pension costs (defined contribution scheme)	1,322	804
Recruitment Costs	210	-
Staff and Volunteer Training	2,093	30
Other Employee and Volunteer Related Costs	18	-
Total staff costs	83,957	71,843

Staff costs are shown gross. In 2021-22 the accounts reflect a Job Retention Scheme Grant of £387 to offset our costs for staff on Furlough for the period up to the end of the Scheme in September 2021, and a rebate of £69 for SSP incurred under the terms of the Coronavius SSP Rebate Scheme. In 2020-21 the equivalent figures were £26,356 and NIL

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	No payments were made to the Trustees of the Charity. The most senior role on the staff group - The Forum Manager - was paid less than the £60k limit in the last year and it is not considered appropriate to share personal details of the salary arrangements in this note

11.2 Average head count in the year

	This year Number as at 31/8/2022	Last year Number as at 31/8/2021
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	5 (3.13 FTE)	6 (3.13 FTE)
Governance	-	-
Other	-	-
Total	5 (3.13 FTE)	6 (3.13 FTE)

The headcount and FTE are based on staff in post and their contractual hours. On 31st August 2022 we had one vacant post. On 31st August 2021 two of our team were on Flexible Furlough and working less than their contractual hours. The figure for that year also included a member of staff on maternity leave (FTE 0.25). During 2021/22 we employed two staff on a casual basis to fill occasional shifts.They are not included in the headcount

11.3 Ex-gratia payments to employees and others (excluding trustees)	None
11.4 Redundancy payments	None

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,322	804
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All costs were allocated to unrestricted funds	All costs were allocated to unrestricted funds

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not Applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	Not Applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	Not Applicable
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	Not Applicable

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,510		NIL	-
Total	**1,510**	**-**	**-**	**-**

13.2 Grants made to institutions

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of Remembrance Day concert	590
DEC Appeal for Ukraine	General donation made from proceeds of a "Jazz for Ukraine" concert	920
Total grants to institutions in reporting period		1,510
TOTAL GRANTS PAID		**1,510**

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	-		NIL	-
Total	**-**	**-**	**-**	**-**

Name of Institution	Purpose	Total amount of grants paid £
		-
TOTAL GRANTS PAID		**-**

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery £	Furniture and fittings £	Total £
At the beginning of the year	-	-	39,258	24,357	63,615
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	39,258	24,357	63,615

14.2 Depreciation and impairments

Basis Straight Line ("SL") or Reducing Balance ("RB")	N/A	N/A	SL	SL	
Rate			10%	20% furnishing 10% equipment	
At beginning of the year	-	-	24,034	15,230	39,264
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	1,746	5,672
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	27,959	16,977	44,936

14.3 Net book value

Net book value at the beginning of the year	-	-	15,224	9,127	24,351
Net book value at the end of the year	-	-	11,299	7,380	18,679

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	No impairment recorded in either this year or last year

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	Not Applicable
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	None in either year
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	None in either year
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	None in either year

Note 15 Intangible assets

The Forum has no Intangible Assets

Note 16 Heritage assets

The Forum has no Heritage Assets

Note 17 Investment assets

The Forum has no Investment Assets

Note 18 Stocks

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	1,966	-	-	-
Added in period	-	24,673	-	-	-
Expensed in period	-	24,701	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**1,938**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	1,938	-	-	-
Total previous year	-	1,966	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

None either this year or last year

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	8,218	3,210
Prepayments and accrued income	412	1,940
Other debtors (Job Retention Grant - balance due to 31st August 2021)	-	324
Other debtors (Sum due from Card Merchant Services at year end)	1,922	7,512
Less: Provision for Bad Debts	- 1,000	- 1,000
Total	9,552	11,986

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	13,268	21,499	-	-
Accruals and deferred income	56,010	66,300	860	460
Income in advance for third party shows	349	21,467	-	-
Outstanding Gift Vouchers and Credit Notes	6,406	6,546	-	-
Taxation and social security	2,416	1,470	-	-
Company Credit Card outstanding items	104	546		
Other creditors		165	-	-
Total	78,553	117,993	860	460

Note: The "Amounts falling due after more than a year" relate to advance ticket sales for shows taking place more than 12 months after the balance sheet date.

20.2 Deferred income

Please explain the reasons why income is deferred.

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into account at the date the show takes place. For third party events the income is dealt with as part of the post show settlement. A deferred income account for ticket monies was set up in 2020-21 and the figures for that year reflect that change in accounting treatment. Deposits and pre-payments for room hire taking place after the year end are also deferred to the point at which the hire takes place and an appropriate accrual made in the accounts.

Movement in deferred income account for ticket monies	This year £	Last year £
Balance at the start of the reporting period	85,318	-
Amounts added in current period	241,041	109,745
Amounts released to income from current period	- 277,875	- 24,427
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	48,484	85,318

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	A standard sum of £1,000 is included on the balance sheet as a provision for bad debts. This was made in 2012/13 and remains at that level.
- an indication of the uncertainties about the amount or timing of those outflows; and	Dependent on any debt collection issues in any year.
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	1,000	1,000
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	1,000	1,000

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	Not Applicable
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	Not Applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

Note applies to both this year and last year

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The charity has a straightforward approach to such matters. Debtors arising from invoices raised are deemed to be payable immediately and our credit control function aims to maintain low outstanding debt with proactive debt management. Our policy is to pay our creditors as soon as possible broadly on a weekly payment cycle. Money held from ticket sales at our box office on behalf of hirers is subject to reconciliation after the completion of the event with a net settlement made as soon as possible thereafter. At present surplus funds are held in a bank deposit account with instant access. No hedging is undertaken
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	Not Applicable

Note 23 Contingent liabilities and contingent assets

There were no contingent assets or liabilities during the period or the preceeding year

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	172,860	222,840
Cash at bank and in hand	46,338	36,507
Other (Floats and Petty Cash)	645	445
Total	219,843	259,792

Note 25 Fair value of assets and liabilities

Note applies to both this year and last year

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Based on experience, our exposure to credit risk is low, with amounts written off each year being under £1000, and nothing written off in the current or previous year. We have, however, agreed a provision in the Balance Sheet against such risk at £1000, and this sum has been maintained since 2012/13. Our current position on liquidity risk is low. Cash balances are high and sums are held in a deposit account with instant access. We hold no investments subject to market risk.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None.

Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	Not Applicable
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Not Applicable

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slighly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board agreed to transfer 50% of the balance on the fund to support the recovery position, as explained in the TAR and Financial Review.	9,476	-	-	- 4,738	-	4,738
Development Fund for Young People's Activities	R	The Fund was created with monies transfered to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2021-22	750	-	-	-	-	750
Defibrilator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrilator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2021-22	169	-	-	-	-	169
Covid-19 Job Retention Scheme and SSP Rebate Grants	R	Government Schemes to meet specific costs incurred for furloughed staff and staff in receipt of Statutory Sick pay due to Covid. Eligible spend to year end matched with grant entitlement.		456	- 456	-	-	-
Hambleton District Council Grant	R	A grant to cover the cost of repair items met by the Forum that were subsequently agreed as being Landlord Responsibility items		1,229	- 1,229	-	-	-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2021-22	97	-	-	-	-	97
General Unrestricted Fund	U		169,150	312,423	- 321,466	4,738	-	164,845
		Total Funds	179,642	314,108	- 323,151	-	-	170,599

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slighly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or from the current year to be available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board decided not to draw on the Fund in the current year, but is likely to do so for this new purpose during 2021-22 as audience numbers continue to be impacted.	9,476	-	-	-	-	9,476
Development Fund for Young People's Activities	R	The Fund was created with monies transfered to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2020-21	750	-	-	-	-	750
Defibrilator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrilator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2020-21	169	-	-	-	-	169
Job Retention Scheme	R	Government Scheme to meet specific costs incurred for furloughed staff. Eligible spend to year end matched with grant entitlement.		26,356	- 26,356	-	-	-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2020-21	97	-	-	-	-	97
Equipment Service Fund	U	Reserve for repair or replacement of items used in the equipment service that cannot be met from current income. There was no call on the Fund in 2020-21. As part of the review of reserves agreed to cease designation.	2,000	-	-	- 2,000	-	-
General Unrestricted Fund	U		181,643	120,104	- 134,597	2,000	-	169,150
		Total Funds	194,135	146,460	- 160,953	-	-	179,642

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	The restricted Arts Development and Recovery Fund is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board agreed to transfer 50% of the balance on the fund to support the recovery position, as explained in the TAR and Financial Review.	£4,738
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		NIL
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
None		NIL

Last year

Planned use	Purpose of the designation	Amount
Equipment Service Fund	As part of our review of reserves in 2020-21 the Board decided that there was no further need to designate a separate sum for this purpose, and as at 31/8/2021 the sum was reallocated to the general unrestricted reserve, leaving NIL at the end of the year.	NIL

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

28.2 Trustees' expenses

No trustee expenses have been incurred (True or False)	TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	Not Applicable

Last year

There have been no related party transactions in the reporting period (True or False)	TRUE

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Whilst no formal provision is made in these accounts, attention is drawn to the issue about the VAT registration position of the Forum as described in the Annual Report

THE FORUM (NORTHALLERTON) LTD

England & Wales - Charity number 1150546

Accounts

Annual Report and Financial Statements

for the year ended

31st August 2021

The Forum (Northallerton) Ltd

(A Charitable Company Limited by Guarantee)

Charity Number: 1150546

Registered Company Number: 8110220

The Forum (Northallerton) Ltd

Annual Report and Financial Statements

for the year ended 31st August 2021

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Introduction

This Annual Report provides information on what we have been doing in the 12 months to 31st August 2021.

This first section gives a summary of our main achievements, covers our financial review, and draws out some of the key messages from the more formal parts of the document which are in the format required by the Charity Commission and Companies House reporting regime.

When the Covid pandemic led to the first Lockdown in March 2020 it would have been hard to envisage that the direct effect on the Forum would last throughout the financial year covered by this report, and that its continuing impact looks set to shape our organisation and its viability well into the future.

Once again, therefore, our Directors' Report for the year needs to focus as much on the period ahead as it does looking back to the financial year that has just finished.

During 2020-21 there was no point at which we might be said to be operating "as normal", and at those points in the year when we sought to reintroduce our entertainment programme or welcome back our hirers, arrangements and take-up were seriously constrained by some of the practicalities, and by the reluctance of many to involve themselves during this difficult period. We did, of course, provide some of our usual activities and these are summarised below.

A significant feature of the year was our agreement to host the Covid Vaccination Centre serving Northallerton and the surrounding area run by the local GP Alliance. This operated on many days a week from late December through to mid-June. We were pleased to be able to provide the space and facilities for this to operate so successfully, and the income arising from the agreed licence formed an important part of our overall income for the year.

As a charity, one of the most important aspects of the Annual Report is to show how we have provided a public benefit through what we do. We are clear from the feedback we have received from both the NHS team running the Clinic, and also from direct feedback from many visiting the Forum for their jabs, that this use during the lockdown period was widely welcomed and appreciated by our community.

Alongside the continuing support from the Government through the Furlough Scheme and other Business Support Grants, this mix of activity allowed us to contain the deficit incurred during the year to a manageable level and our deficit of £14,493 has been covered by our reserves as explained later in the report.

A Summary of our Activities in 2020/21

In more normal times this part of our report would highlight the many activities provided for those living in Northallerton and the surrounding area, as well as further afield. This year, of course, the scale of activity has been greatly reduced.

As well as having to work round the regulations on permitted activity, and social distancing, we were also impacted by the lack of available content for our entertainment programme. Many of our professional acts pulled their national tours that would have brought them to the Forum, and our community groups were not able to commit to producing their usual shows. We had attempted to relaunch our cinema programme in the latter part of last financial year, but with very low numbers attending and a lack of suitable releases it was not possible to continue this as we moved into the autumn of 2020.

In the period up to the end of 2020 we were able to put on two comedy nights and show two "event cinema" screenings. We were also pleased that Tom Rolfe was able to go ahead with our autumn half term panto "The Haunted Pirate Ship", and to create a safe and socially distanced opportunity for families to enjoy a "Santa Spectacular" in the period running up to Christmas

The second Lockdown then led to a closure of normal activity before we were able to welcome Tom Rolfe and the team back again with an Easter production of "The Wizard of Oz"

In terms of hirers, there was a slow return of our groups as the lockdown measures started to ease in late 2020, but this was all put on hold as Lockdown 2 was introduced. One-off hires were limited.

In December 2020 we agreed with the NHS to host the local GP led Vaccination Clinic. Initially the plan was for this to utilise the rear hall only, but as the requirements of the Pfizer jab became clear, with the need for space for people to take a 15 minute wait before leaving the building, the main hall was brought into use as well. Initially the plans had been based on a period to the end of March, but this was later reviewed to coincide with the initial end of some key Covid restrictions in late June.

The subsequent extension of those regulations to July further impacted on our ability to start the return to normal activities.

Some of our hirers started to return, but many decided to await until September, and a number of organisations and groups which had formed part of our regular user base decided for a variety of reasons not to return. Rebuilding that user/hirer base will be one of our key challenges going forward.

We were able to restart our entertainment programme – but this continued to be impacted by low ticket sales and a number of acts wishing to defer to a later date. Those that did go ahead saw, in the main, much lower ticket sales than we would have expected pre-pandemic. This continues to be the pattern as we move into the new financial year starting in September 2021, and rebuilding our audience levels is a further major challenge going forward.

A number of films/event cinema screenings were shown in the latter part of the year, most with relatively low audience numbers. We were pleased to finally welcome Francis Rossi. This event had been a near sell out pre – Covid before having to be rearranged, and it was good to see that the large majority of those with tickets turned up for the show. A hire event “Bingo Revolution” also attracted large numbers.

Our Initiatives to Support other Charities, Good Causes and Community Initiatives

We are usually able to report a range of such initiatives. This year for obvious reasons this was not possible. As noted above, however, we were pleased to host the Covid Vaccination Centre.

Financial Review

The formal accounts for the year are included at the back of this report. These reflect the unusual nature of the year.

For the second year they reflect the impact of the Government support packages put in place to support businesses during the pandemic. We continued to benefit from the availability of the Furlough Scheme and the extension of that, and the flexibility of the scheme rules, was of great benefit as we started to bring staff back for part of their normal working hours. Because our core business had been significantly impacted, we were also eligible to receive Business Support Grant.

Our final deficit for the year was £14,493, meaning that we have not had to draw too significantly on our reserves for this year. As at 31st August 2021 these stood at £179,642.

The table below summarises our financial performance, and in respect of our income from operations sets that income stream against some of the associated direct costs to show our overall contribution net of direct costs for these key areas. This is set alongside the equivalent figures from 2019-20, but for the reasons noted above we are certainly not comparing “like with like”. These figures show clearly how the Government support measures and the use of the Forum as a Covid Vaccination Centre have been crucial in leading to the overall financial position at the end of the year. It should be noted, however, that this summary is not part of the formal accounts and is prepared purely for internal management purposes, and net contributions from activities do not take account of any allocation of staffing, building and any other overhead costs.

		2020-21			2019-20	
	Income	Direct Costs	Net Contribution	Income	Direct Costs	Net Contribution
	£k	£k	£k	£k	£k	£k
Sources of Funds						
Donations and legacies	523	-	523	972	-	972
Charitable Activities						
Letting Fees	46,791	-	46,791	52,823	-	52,823
Forum Events	29,333	22,990	6,343	84,487	66,440	18,047
Cinema incl Projector costs	966	1,076	-110	17,380	7,902	9,478
Live Streamings and Event Cinema	2,948	1,798	1,150	20,684	11,718	8,966
Bar	5,620	2,392	3,228	28,072	15,128	12,944
Catering	2,643	1,299	1,344	10,333	4,724	5,609
Equipment Service	2,222	1,000	1,222	1,915	220	1,695
Other Income	2,318	-	2,318	5,702	-	5,702
	92,841	30,555	62,286	221,396	106,132	115,264
Investment (Interest)	240	-	240	533	-	533
Separate Material Items of Income						
Critical Friend Grant	-	-	-	15,028	-	15,028
Covid Business Support Grant	26,500	-	26,500	25,000	-	25,000
Job Retention Scheme Grant	26,356	-	26,356	18,502	-	18,502
	52,856	-	52,856	58,530	-	58,530
Totals	146,460	30,555	115,905	281,431	106,132	175,299
Spent On						
Charitable Activities						
Donations to Charities and Good Causes		-	-		1,986	1,986
Staffing		71,843	71,843		91,068	91,068
Premises Related		30,125	30,125		43,369	43,369
Equipment incl. Depreciation		12,155	12,155		6,588	6,588
Sales Promotion		783	783		3,475	3,475
Other Costs		14,844	14,844		23,311	23,311
Governance		648	648		613	613
		130,398	130,398		170,410	170,410
Separate Material Item of Expense						
Critical Friend Project		-	-		15,028	15,028
Totals		130,398	130,398		185,438	185,438
Overall (Deficit)/Surplus	146,460	160,953	(14,493)	281,431	291,570	(10,139)

Looking now at our financial position at the end of the year.

As a charity we are required to separate the amount of our funds kept for specific purposes (restricted funds), from those that are more generally available to support the organisation (unrestricted funds).

There was no requirement to use monies from the restricted funds we held at the beginning of the year. During the year we received, and spent in full, the Job Retention Scheme/Furlough Grant payable to support staffing costs during the Pandemic. As at 31st August 2021 we had a balance of £10,492 in Restricted Funds.

The deficit on our unrestricted funds of £14,493 during the year means that as at 31st August 2021 we had a balance of £169,150 in unrestricted funds.

Further details on our Reserves position is included in a later paragraph, and the formal statement of the Reserves Policy is shown on pages 11 and 12 of the report.

Looking to the Future – including financial prospects for 2021-22

As the Covid pandemic unfolded, many aspects of our plans were uncertain because they depended on matters not within our control and were reliant on how things progressed with the pandemic. We anticipated a shorter period during which our business would be interrupted but also thought a greater financial loss was in prospect for that period of closure or severely restricted activity. As it turned out the effect of the pandemic on our operations has been much longer, but the extension of Government assistance schemes and the ability to host the Vaccination Centre has led to a better financial position than expected in those plans, for 2020-21 at least, and hence a reduced call on reserves at the end of 2020-21.

But the delay in moving towards reopening of our services, some of the continuing hesitancy amongst users to return, and the impact on some of our hirers of new ways of working introduced during the pandemic all suggest that our financial challenges will continue into the period ahead.

After a delay caused by the pandemic, the planned Everyman Cinema on the Treadmills site started construction in early October 2021 and is due to open in the summer of 2022. So whilst in theory there would be little or no direct impact from this in the financial year 2021-22 we need to continue to move towards a configuration of our longer term offer that reflects the cinema's impact on any screen based offer from the Forum.

Numbers booking for a range of shows since our re-opening in July have been, in general, much lower than anticipated. At the time of writing there seems to be some evidence that people are losing some of that earlier hesitancy, but this is not necessarily uniform across all age groups. So it remains difficult to assess with any confidence at what point we might expect audience numbers to return to pre-Covid levels, and when people will start to ask again – "I wonder what is on at the Forum this week" – and become regular attenders. Getting our marketing right will be an important part of getting our audiences back. And getting the mix of events right for those willing and able to come for a night out will also be crucial.

There is still uncertainty about the availability of good film, live stream or event cinema offers going forward.

We are pleased that all our community performance groups will be back this autumn, and have booked in for their usual slots during the year.

A number of organisations that previously hired space from us are no longer in existence or will no longer use the Forum. In some cases this is because changed ways of working during Covid has meant a review of face to face meetings. This is also likely to have impacted other organisations which might have been seen as potential Forum users in the past. So there will be a challenge to rebuild our base of regular and one-off hirers.

We cannot necessarily assume that things will "return to the old normal", and the cinema issue is an obvious factor in assuming that cannot in fact be the case.

All this presents a challenge for an organisation with significant and largely fixed costs of running the building and our systems, and paying for the core staff team.

The Board will need to look at a range of strategies to ensure that we can move to a viable operating model going forward into the medium to longer term and will keep matters under close review. In the shorter term any deficits will need to be managed within our reserves position and this is covered in the next section.

Our Review of our Reserves

As noted above our Reserves at 31st August were £179,642. Whilst apparently a healthy balance, the analysis of our prospects for 2021-22 summarised above, are relevant when determining the sufficiency of this reserve and, in particular, how it might be impacted by the challenges we face as we move forward and hopefully see reducing impacts from the Covid pandemic.

Last year, in the light of the uncertainties we saw at the time, we decided to increase our minimum level of free reserves to £75,000. This sum reflected the judgement of the Board as the amount necessary to hold as a minimum level of reserves against the need for working capital and to deal with likely in year risks and unforeseen events. We also agreed not to commit to significant discretionary spend that might impact on reserves given the likelihood that an operating deficit would accrue.

At the same time we also agreed to re-purpose one of our Restricted Reserves to become the Arts Development and Recovery Fund. On the basis of early experience since relaunching our entertainment programme it is clear that audience numbers are in many cases well below what we might have expected for that genre pre-pandemic. The Fund is now available to underwrite events not just in terms of direct costs but also based on reasonable assessments of audience numbers pre-pandemic and hence net income, and across our wider offer. This will enable us to rebuild our programmes with more confidence. The Board has not drawn on this Reserve during 2020-21. We expect to do so in 2021-22. As at 31st August 2021 it stood at £9,476.

Taking account of the availability of this Reserve, the Board has looked again at the adequacy of our minimum free reserve figure of £75,000 and concluded that this should remain at the same figure for 2021-22.

Our current projections suggest that during the early part of 2021-22 we will inevitably incur a deficit and we are looking at ways of turning this round later in the year. Because things are so uncertain we believe it is not appropriate to put figures on this for the purposes of this report as matters change regularly. We will seek to minimise that deficit, and believe that our uncommitted reserve as well as the Restricted reserve mentioned above will prove sufficient to get us over this difficult period.

Bearing in mind the likelihood that our reserves will need to be drawn on to support the short-term deficits, it is worth reminding readers of an issue that has been around for some time.

This arises because at present we are relying on the “Cultural Exemption” as part of our calculation of potential vatable income, and in particular a ruling on the definitions relating to this exemption that arose out of a VAT Tribunal decision some time ago. Over three years ago we were informed by the HMRC that there is an intention to appeal this ruling, but there is still no indication of timescales. Should such an appeal be found in favour of HMRC, then there will be an impact on our need to register for VAT, but no assurances have been provided by HMRC about the possibility that the effect of such a ruling would be backdated. Should the HMRC seek to backdate a point of registration for the Forum, this could have potentially significant implications for an assessment of a net VAT liability. It is not possible to quantify this potential liability.

Taken alongside the possible call on reserves for Covid related deficits, the Board has agreed that no significant items of discretionary spend will be committed at this time to protect our reserves position.

Our Staff Team and Volunteers

The success of our organisation depends critically on the skills and commitment of the staff team. Thanks go to all of them, but particularly to Anita, our Manager, for the work put in this year to keep the organisation "ticking over" during our period of closure and reduced activity, and for starting to get things moving again as we moved into the summer.

We had to take difficult decisions in respect of the team this year because of the Covid pandemic and we are grateful for the understanding of our staff in terms of accepting variations to their working arrangements in line with our reduced requirement for staff hours to support the programme.

As mentioned in last year's report we had to make two staff redundant in October 2020 because of the reduced workloads and uncertainty into the future. We also said goodbye to another member of the team because of ill health.

As we started to relaunch our programme this summer we were able to make an appointment to a role of House Manager and were pleased to welcome Sophie to the team.

At the end of August our Assistant Manager Tracey left us for another role, and we have been recruiting a replacement. The difficult jobs market has led to issues here and at the time of writing the post remains vacant.

One of our team, Suzi, started maternity leave during the year and we were pleased to be able to offer the maternity cover contract to Alan, one of those affected by the redundancy situation mentioned above.

Thanks go to all our volunteers who have supported us as we re-open. We have identified a need to recruit new members to the volunteer team to replace those moving on, and this has been successful in attracting 11 new members to the team. As anticipated Covid has had an impact on our volunteer numbers. Some have decided not to return. Others are still hesitant and it is not clear whether they will wish to rejoin us at some point in the future. So the need to rebuild the team continues, and our ability to attract and retain sufficient volunteers to undertake tasks such as box-office, stewarding and operating the bar remains one of our key challenges and a risk issue for our ongoing success if we are not able to do so. Since we re-opened post lockdown we have had 30 active volunteers who have completed shifts, excluding members of the Trustee Board, and we have 59 people listed in the team. Work continues to understand whether all of those who have not volunteered recently will feel able to return at some point, and we continue to seek new recruits to the team.

Trustees

During the year we have sought to attract new Trustees to the Board. We have had good success in this campaign and we are pleased that we have been able to co-opt two new members, Graeme Howe and Frances Gallagher who joined the Board in September and stand for election at the AGM. At the AGM the Board is also recommending the appointment of two further Trustees, Martin Brooks and Janet Marshall.

Two longer standing members of the Board stood down during the year, one for health reasons and one because they were moving out of the area. Thanks go to John Funnell and Sue O'Grady for all their input.

After more than 10 years of involvement, starting with the early work of forming the Forum and setting up the Charity, our current Chair Anne Wall has decided not to seek re-election to the Board as she stands down as part of the normal rotation arrangements. Thanks go to Anne for all her hard work and commitment over this period

Trustees' annual report (including Directors' report) for the period

From: 1st September 2020 to: 31st August 2021

Charity name: The Forum (Northallerton) Ltd

Charity registration number:1150546

Company number:8110220

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To further or benefit the residents of Northallerton and the surrounding area, without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating the said residents and the local authorities, voluntary, or other organisations, in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objects, but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre, and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Because of Covid, the ability of the Forum to deliver its services during 2020-21 has been severely hampered by the direct and indirect effects of the pandemic and the Government restrictions in place during the year. The underlying intention of the Forum remains the same as in previous years ie to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following: • Providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community; • Providing a cinema for Northallerton and area; • Providing a programme of "Live Stream" events; • Promoting a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests; • Continuing to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues. In providing this programme we try to ensure that there is something on offer to attract all parts of our local

		community, as set out in our objectives, but also across all age groups. Within the context of a year affected by the pandemic we have sought to deliver these objectives where possible and viable for the Forum to do so. Recognising the community benefit of ensuring that an accessible Covid Vaccination Centre was available in Northallerton we were pleased to provide the base for this Centre from December 2020 at the start of the vaccination programme to June 2021 when we sought to restart our main community use programme as set out above.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit in taking decisions on the operation of the Forum, and in compiling this Annual Report and Accounts.

Additional information

	SORP reference	
Policy on grant making	Para 1.38	The charity is not in essence a grant making body, and when we do, these matters are not material to our main objectives. From time to time, however, the Forum will put on special events, such as concerts, to raise money for local charities and good causes. Because of the Covid restrictions no such fundraising and grant giving took place in 2020-21. During 2019/20 we raised £1,986 for good causes with details provided in the Annual Accounts. When a suitable opportunity arises, this aspect of our work is seen by the Trustees as an important part of the public benefit that arises through the operation of the Forum.
Contribution made by volunteers	Para 1.38	The input of volunteers, including that from the Trustees is vital to the continuing viability and success of the Forum and we are grateful for all these inputs. Key roles include stewarding of events, assisting with box office and reception, running the bar, helping distribute publicity, and assisting in work parties to maintain the building. They are also great ambassadors for the Forum, getting our message out to the community**.** The impact of Covid has meant that there has been less requirement for volunteer input due to restricted opening and events. During the period of closure it became clear that a number of our long standing volunteers felt unable to continue to provide support and that this was likely to continue on re-opening. We commenced, therefore, a campaign to recruit new volunteers. This has had some success. In particular a number have joined us having visited the Forum for their vaccination and becoming aware of what we offer as a volunteering opportunity. We estimate that as at October 2021 we had a volunteer pool, excluding the Trustees, of 59.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This detail is provided in the Directors' Report included elsewhere in this document**.**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	This is incorporated in the Directors' Report.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Board has reviewed its Reserves Policy to ensure it remains aligned with our understanding of our requirements and business risks. • The need for working capital, and a risk contingency against possible loss of hirer's income, and potential losses on events, together with other unforeseen events, indicates that a minimum free reserve of £75,000 is prudent. This is the same as the previous year when we increased this to reflect the medium-term assessment of additional risk arising from both the changed operating environment post-Covid, and our initial assessment of the impact of the cinema opening in summer 2022. • We also recognise the particular short-term issues arising in the first half of 2021-22 when we believe audience numbers and hirers will be adversely impacted by hesitancy to return as Covid issues ease. This is likely to lead to a deficit being incurred in the first half of 2021-22 as set out in the Director's Report. Because of this the Board has agreed that no significant item of discretionary spend will be undertaken in 2021-22 to maximise the availability of the uncommitted reserve to meet such a deficit in 2020-21. • We need to cover the net balance of our fixed assets. • We have previously held an Equipment Service Fund.- a designated unrestricted reserve of £2,000, to provide against losses or the need to replace equipment. We have agreed that there is no longer a need to designate this fund and the balance has been reallocated to the general unrestricted fund. • We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income. • In 2019-20 we agreed to repurpose the restricted Arts Development Fund to become an Arts Development and Recovery Fund. This has the potential to widen the scope of the application of the fund to assist in the post Covid recovery phase, as set out in the Director's Report.

<table>
<tr><td></td><td></td><td>Having dealt with the quantifiable matters, and taken the decision in respect of short-term Covid related deficits, the Board has recognised the potential financial consequences of a potential forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies on at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. As in previous years when this has been highlighted in our report, the Board has concluded, therefore, that it would be prudent not to commit the whole of the uncommitted balance at this time, and until the position is clear. This position remains the case, with the proviso that the reserves must be available to meet any short-term Covid related deficit as mentioned above.</td></tr>
<tr><td>Amount of reserves held</td><td>Para 1.22</td><td><table>
<tr><td>Working capital and risk contingency</td><td>£75,000</td></tr>
<tr><td>To cover undepreciated capital expenditure</td><td>£24,351</td></tr>
<tr><td>Equipment Service Reserve. Previous designated reserve now transferred general reserve.</td><td>NIL</td></tr>
<tr><td>Uncommitted balance at 31st August 2021</td><td>£69,799</td></tr>
<tr><td>Subtotal Unrestricted Fund</td><td>£169,150</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Arts Development and Recovery Fund</td><td>£9,476</td></tr>
<tr><td>Development Fund for Young People’s Activities</td><td>£750</td></tr>
<tr><td>Defibrillator Renewals Fund</td><td>£169</td></tr>
<tr><td>Relaxed Screenings Fund</td><td>£97</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Total Funds at 31st August 2021</td><td>£179,642</td></tr>
<tr><td colspan="2">See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2021.</td></tr>
</table></td></tr>
<tr><td>Reasons for holding zero reserves</td><td>Para 1.22</td><td>Not Applicable</td></tr>
<tr><td>Details of fund materially in deficit</td><td>Para 1.24</td><td>None</td></tr>
<tr><td>Explanation of any uncertainties about the charity continuing as a going concern</td><td>Para 1.23</td><td>The impact of the Covid pandemic has been significant. There is still a risk that further measures may be implemented by the Government which might impact directly on our operations. Even if no changes to the public health situation or Government measures arise, it seems likely that the pandemic will impact in the medium term on the willingness of hirers and audiences to return</td></tr>
</table>

		at Pre-Covid levels. Forward planning for these impacts is in place and is kept under regular review. Our reserves position remains strong and we consider these to be adequate to get through this initial period as things begin to return to a “new normal” into 2022. We recognise that this new normal may present challenges, and the opening of a new cinema in Northallerton in the summer of 2022 will add to this. As required, steps will be taken to review our operations to take account of emerging issues.

Additional information

The charity’s principal sources of funds (including any fundraising)	Para 1.47	The charity’s principal funds come from the hire of premises, the surpluses made on events promoted by the Forum, together with the surplus on bar and catering activities linked to these uses. In 2020-21 we also received significant levels of support from Government Covid related grant schemes.
A description of the principal risks facing the charity	Para 1.46	The Directors’ Report highlights the current assessment of the risks to the operation of the Forum arising from the changed operating environment as we emerge from the Covid pandemic. This is impacting on the willingness of our customers to return, our ability to arrange a full programme and attract audience numbers for events, and also on the number of organisations seeking to hire out space at the Forum. There is a continuing additional medium term risk linked to the development of a cinema as part of the Treadmills Scheme which is due to open in summer 2022.

Structure, governance and management

Description of charity’s trusts:		
Type of governing document:	Para 1.25	The Memorandum and Articles of Association form the governing documents**.**
How is the charity constituted?	Para 1.25	The charity is a company limited by guarantee, incorporated under the Companies Act 1985 on 19th June 2012 (company number 8110220) and obtained charitable status on 21st January 2013 (registered charity number 1150546).
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of Trustees is a matter for a vote by Members at an Annual Meeting or at an Extraordinary Meeting arranged for this purpose. The Memorandum and Articles of the charity (Clauses 30-38) set out in detail the role of Trustees and the Members of the charity at a General Meeting to appoint or re-appoint Trustees. At each Annual Meeting one third of the Trustees will stand down, based on length of service, but may seek re-appointment. The Board of Trustees has the power to co-opt (Clause 37) additional Trustees but only until the next General Meeting at which point their re-election will be a matter for vote at the Meeting.

		During 2020-21 two trustees stood down, one because of ill health and the other because of a move out of the area. Three existing trustees stood for re-appointment at the AGM in March 2021 and were duly re-appointed. Since the beginning of 2021-22 two new Trustees have been co-opted to the Board and will stand for election at the next AGM. Two further nominations will be put to members at the AGM No external body is entitled to appoint a Trustee.

Additional information

Policies and procedures adopted for the induction and training of trustees	Para 1.51	New Trustees are given an induction on the role of a trustee based on the standard documentation provided by the Charities Commission, and are made aware of specific responsibilities in respect of the Forum, for example the collective role of the Board in respect of the Annual Report and Accounts. Key documents including the Memorandum and Articles of the Charity and the management arrangements are explained to them, and access is given to previous Board Papers and minutes, and to the policies of the Forum. All Trustees are reminded of these statutory roles at relevant points in the annual cycle. All Trustees will receive the quarterly updates from the Charities Commission on key developments. During 2019-20 the Forum took up membership of the National Council for Voluntary Organisations (NCVO). Regular updates and bulletins on a range of Governance matters are provided by the NCVO and circulated to all Trustees. If particularly relevant to the working of the Forum, matters arising from both these sources will be raised at the Board. All Trustees are expected to undertake training provided by the Forum on its policies - for example on health and safety related items and our equality policy. From time to time advantage is taken of training provided by external organisations.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board normally meets monthly. During 2020-21 this has been by a mix of face to face and Zoom meetings. As we move out of period impacted by Covid we are reviewing ways of working that may impact on such things as Trustee Portfolios and Subgroups. The Forum Manager attends Board Meetings. The post has delegated responsibility for the day to day running of the Forum, referring matters to the Board as necessary, and responsibility to implement decisions of the Board as agreed. From 1st April 2017 Northallerton has had a Business Improvement District (BID) focussed on the town's High Street. Although the Forum lies just outside the designated area, the Board agreed to become a Voluntary Member of the BID because of the links

		between our success factors and those relevant to the BID. Where appropriate we seek to support BID initiatives. In the past our membership of the BID has also given us access to valuable networking opportunities and services being provided to members such as training opportunities. We have also taken advantage of events held by the BID to showcase and market the Forum. Such opportunities have been limited this year by the impact of Covid measures. We continue to work successfully with the Funny Way to Be Comedy Club and through this partnership and booking arrangement we have continued to attract a good range of notable comedians to perform at the Forum.
Relationship with any related parties	Para 1.51	The Forum leases it's building from Hambleton District Council on a peppercorn rent, and the lease is based on the understanding that the building continues to be used for the community purposes envisaged in the charity's Memorandum and Articles. To monitor this, representatives of the Board have regular liaison meetings with the Council to deal with any issues affecting the services we provide, and the viability of the charity, as well as dealing with any building related issues relevant to the lease One of our Trustees, Alan Owens, manages a band that is involved in Forum events. On occasion payments are made by the Forum for band fees and expenses, although no such payments were made in 2020-21. Should this be the case such payments would be disclosed in note 28 to the accounts. No financial benefit is taken by the Trustee in question.
Pay Policy	Para 1.51	The Forum has agreed a Pay Policy which sets out the way decisions on pay and conditions of service will apply. Our approach is based on applying the same conditions across the workforce, and in respect of pay rates, the Board has considered the roles and responsibilities attached to each post and the relative worth of posts. Pay arrangements and staffing structures are reviewed as necessary to meet the changing needs of the organisation. A pay review is completed annually each year in April and takes account, in particular, of Government decisions on the National Living Wage.

Reference and administrative details

Charity name	**The Forum (Northallerton) Ltd**
Other name the charity uses	**The Forum Northallerton**
Registered charity number	**1150546**
Charity's principal address	**The Forum, Bullamoor Road, Northallerton, North Yorkshire, DL6 1LP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anne Wall	Chair		
2	Maureen Willoughby	Company Secretary	01/09/20 to 17/03/21 Trustee all year	
3	Deborah Munton	Company Secretary	18/03/21 to 31/08/21 Trustee all year	
4	Geoff Wall	Treasurer		
5	Alan Owens			
6	Paul Phillips			
7	John Funnell		01/09/20 to 18/03/21	
8	Janet Crampton			
9	Sue O'Grady		01/09/20 to 01/03/21	
10	Rob Bramley			

Changes to Trustees since 1st September 2021
Graeme Howe – co-opted to the Board on 16/09/21
Frances Gallagher - co-opted to the Board on 16/09/21

Corporate trustees – names of the directors at the date the report was approved – Not Applicable

Name of trustees holding title to property belonging to the charity – Not Applicable

Funds held as custodian trustees on behalf of others – Not Applicable

Name of Forum Manager – Anita Lee.

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signatures	A Wall	D Munton
Full names	Anne Wall	Deborah Munton
Position	Chair of Trustees	Company Secretary

Date **24th November 2021**

Independent examiner's report on the accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Section A Independent Examiner's Report

Report to the trustees/directors/ members of

The Forum (Northallerton) Ltd

On accounts for the year ended

31st August 2021

Charity no.:	1150546	**Company no.:**	8110220

Set out on pages

19 to 47

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or

- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:		**Date:**	23/11/2021
Name:	Karen Wood		
Relevant professional qualification(s) or body (if any):	Associate of the Chartered Institute of Management Accountants		
Address:	Outsource Accounting Services and Independent Examinations		
	The Hiscox Building, Peasholme Green, York		
	YO1 7PR		

The Forum (Northallerton) Ltd		Charity No	1150546	
		Company No	8110220	
Annual accounts for the period				
Period start date	**01/09/2020**	**To**	Period end date	**31/08/2021**

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	**Unrestricted funds** £ F01	**Restricted income funds** £ F02	**Endowment funds** £ F03	**Total funds** £ F04	**Prior year funds** £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	523		-	523	972
Charitable activities	S02	92,841		-	92,841	221,396
Other trading activities	S03			-	-	-
Investments	S04	240		-	240	533
Separate material item of income	S05	26,500	26,356	-	52,856	58,530
Other	S06			-	-	-
Total	S07	120,104	26,356	-	146,460	281,431
Expenditure (Note 6)						
Expenditure on:						
Raising funds	S08			-	-	-
Charitable activities	S09	134,597	26,356	-	160,953	276,542
Separate material item of expense	S10			-	-	15,028
Other	S11			-	-	-
Total	S12	134,597	26,356	-	160,953	291,570
Net income/(expenditure) before tax for the reporting period	S13	- 14,493	-	-	- 14,493	- 10,139
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 14,493	-	-	- 14,493	- 10,139
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 14,493	-	-	- 14,493	- 10,139
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 14,493	-	-	- 14,493	- 10,139
Reconciliation of funds:						
Total funds brought forward	S23	183,643	10,492	-	194,135	204,274
Total funds carried forward	S24	169,150	10,492	-	179,642	194,135

		The Forum (Northallerton) Ltd	Charity No	1150546
			Company No	8110220

Section B Balance sheet

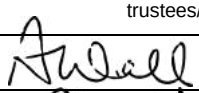
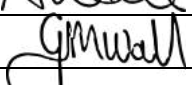
	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	24,351	-	-	24,351	30,023
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	24,351	-	-	24,351	30,023
Current assets						
Stocks (Note 18)	B06	1,966	-	-	1,966	2,122
Debtors (Note 19)	B07	11,662	324	-	11,986	8,302
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	249,624	10,168	-	259,792	226,433
Total current assets	B10	263,252	10,492	-	273,744	236,857
Creditors: amounts falling due within one year (Note 20)	B11	117,993	-	-	117,993	72,745
Net current assets/(liabilities)	B12	145,259	10,492	-	155,751	164,112
Total assets less current liabilities	B13	169,610	10,492	-	180,102	194,135
Creditors: amounts falling due after one year (Note 20)	B14	460	-	-	460	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	169,150	10,492	-	179,642	194,135
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		10,492		10,492	10,492
Unrestricted funds	B19	169,150			169,150	183,643
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	169,150	10,492	-	179,642	194,135

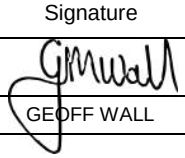
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	ANNE WALL	23/11/2021
	GEOFF WALL	23/11/2021

Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
		23/11/2021
	GEOFF WALL	

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.	Yes

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	At the reporting date we have a good level of reserves and the Board considers these sufficient to deal with issues that may arise in the next period because of Covid
Disclosure of any uncertainties that make the going concern assumption doubtful;	The uncertainities relate to the ongoing impact of Covid. Please see the Annual Report for further details on the assessment of risks.
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓	✓	✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓	✓	✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓	✓	✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓	✓	✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	✓	✓	✓
Government grants	The charity has received government grants in the reporting period	✓	✓	✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓	✓	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓	✓	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓	✓	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓	✓	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓	✓	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓	✓	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓	✓	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓	✓	✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓	✓	✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓	✓	✓

		Yes	No	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓	✓	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓	✓	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓	✓	✓

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓	✓	✓

2.3 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£5,000			
	They are valued at cost.		✓	✓	✓
	The depreciation rates and methods used are disclosed in note 14				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15		✓	✓	✓
	They are valued at cost.		✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16		✓	✓	✓
	They are valued at cost.		✓	✓	✓

Section C	Notes to the accounts	(cont)

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	523	-		523	972
	General grants provided by government/other charities/other bodies	-	-		-	-
	Membership subscriptions and sponsorships which are in substance donations	-			-	-
	Total	523	-	-	523	972
Charitable activities:	Letting Fees inc commission on ticket sales	46,791	-	-	46,791	52,823
	Forum Events	29,333	-	-	29,333	84,487
	Cinema	966	-	-	966	17,380
	Live Stream Events	2,948	-	-	2,948	20,684
	Bar	5,620	-	-	5,620	28,072
	Catering and Vending	2,643	-	-	2,643	10,333
	Equipment Service	2,222	-	-	2,222	1,915
	Membership subscriptions and sponsorships which have an element of benefit	-	-	-	-	250
	Box Office Card Fees	2,059			2,059	3,901
	Contribution from Hirers to PRS Charges	-			-	788
	Other	259	-	-	259	763
	Total	92,841	-	-	92,841	221,396
Other trading activities:		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	240	-	-	240	533
	Total	240	-	-	240	533
Separate material items of income:	Covid- 19 Business Support Grant	26,500	-	-	26,500	25,000
	Covid-19 Job Retention Scheme Grant	-	26,356	-	26,356	18,502
	Grant for Critical Friend Exercise	-	-	-	-	15,028
	Total	26,500	26,356	-	52,856	58,530
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		120,104	26,356	-	146,460	281,431

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Grant towards cost of Relaxed Screenings (£200); Job Retention Scheme Grant (£18502); Grant for Critical Friend exercise (£15,028)
Where any endowment fund is converted into income in the reporting period or prior period, please give the reason for the conversion.	Not Applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Analysis is sufficient to identify material items.

Section C — Notes to the accounts (cont)

Note 4 — Analysis of receipts of government grants

	Description	This year £
Government grant 1	Coronavirus Business Support Grant	26,500
Government grant 2	Job Retention Scheme Grant	26,356
Other	None Received	-
	Total	52,856

	Description	Last year £
Government grant 1	Coronavirus Business Support Grant	25,000
Government grant 2	Job Retention Scheme Grant	18,502
Government grant 3	Grant for Critical Friend Exercise from Hambleton D C	15,028
Other	None Received	-
	Total	58,530

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	Not Applicable	Not Applicable

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	The Forum is leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.	The Forum is leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.

Note 5 — Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Such matters would only be reflected in the accounts if material and quantifiable	Such matters would only be reflected in the accounts if material and quantifiable
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	Not Applicable	Not Applicable
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of Generating Funds	-	-	-	-	-	-	-	-
Forum Events	22,990	-	-	22,990	66,440	-	-	66,440
Cinema	607	-	-	607	6,845	103	-	6,948
Live Stream Events	1,798	-	-	1,798	11,718	-	-	11,718
Cost relating to Cinema Projector	469	-	-	469	954	-	-	954
Bar	2,392	-	-	2,392	15,128	-	-	15,128
Catering and Vending	1,299	-	-	1,299	4,724	-	-	4,724
Sales Promotion	783	-	-	783	3,475	-	-	3,475
Equipment Service	1,000	-	-	1,000	220	-	-	220
Organisational Costs	-	-	-	-	-	-	-	-
Staffing Costs	45,487	26,356	-	71,843	72,566	18,502	-	91,068
Premises - Utilities	20,977	-	-	20,977	15,240	-	-	15,240
Premises - Other	9,148	-	-	9,148	28,129	-	-	28,129
Equipment	6,483	-	-	6,483	916	-	-	916
Depreciation	5,672	-	-	5,672	5,672	-	-	5,672
Office Expenses	9,660	-	-	9,660	13,222	-	-	13,222
Professional Fees	542	-	-	542	828	-	-	828
Bank Charges	309	-	-	309	1,119	-	-	1,119
Write Off Bad Debts	-	-	-	-	64	-	-	64
General Expenses	4,333	-	-	4,333	8,078	-	-	8,078
Governance Costs	-	-	-	-	-	-	-	-
Independent Examiners Fee	600	-	-	600	600	-	-	600
Company Operating Costs	48	-	-	48	13	-	-	13
Donations made from Proceeds of Community Fundraising Events	-	-	-	-	-	-	-	-
Donations	-	-	-	-	1,986	-	-	1,986
Total expenditure on charitable activities	134,597	26,356	-	160,953	257,937	18,605	-	276,542
Separate material item of expense								
"Critical Friend" Exercise	-	-	-	-	-	15,028	-	15,028
Total	-	-	-	-	-	15,028	-	15,028
Other								
Other	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	134,597	26,356	-	160,953	257,937	33,633	-	291,570

Note 7 Extraordinary items

There were no extraordinary items to reflect in the accounts in the year or in the preceeding year

Note 8 Funds received as agent

Not Applicable

Note 9 Support Costs

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The Forum does not allocate non direct organisational costs across activities

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	600	600
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	70,786	87,348
Social security costs	223	2,258
Pension costs (defined contribution scheme)	804	1,321
Recruitment Costs	-	141
Staff and Volunteer Training	30	-
Other Employee and Volunteer Related Costs	-	-
Total staff costs	71,843	91,068

Staff costs are shown gross. In 2020-21 the accounts reflect a Job Retention Scheme Grant of £26,356 to offset our costs for staff on Furlough for the period up to August 2021. In 2019-20 the equivalent figure was £18,502

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	No payments were made to the Trustees of the Charity. The most senior role on the staff group - The Forum Manager - was paid less than the £60k limit in the last year and it is not considered appropriate to share personal details of the salary arrangements in this note

11.2 Average head count in the year

	This year Number as at 31/8/2021	Last year Number as at 31/8/2020
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	6 (3.13 FTE)	8 (4.00 FTE)
Governance	-	-
Other	-	-
Total	6 (3.13 FTE)	8(4.00 FTE)

The headcount and FTE are based on staff in post and their contractual hours. On 31st August 2021 two of our team were on Flexible Furlough and working less than their contractual hours. The figure also includes a member of staff on maternity leave (FTE 0.25). On 31st August 2020 most of our team was on Flexible Furlough and one member of staff (FTE 0.38) was on extended sick leave.

11.3 Ex-gratia payments to employees and others (excluding trustees)	None
11.4 Redundancy payments	None

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	804	1,321

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All costs were allocated to unrestricted funds	For the period when staff were placed on furlough to the end of July 2020 the Government Job Retention Scheme made a contribution to the cost of employer pension contributions. The amount covered by grant (£136) has been included in the restricted funds costs for staffing met by that grant.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not Applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	Not Applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	Not Applicable
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	Not Applicable

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	-		NIL	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

Name of Institution	Purpose	Total amount of grants paid £
		-
TOTAL GRANTS PAID		**-**

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,986		NIL	1,986
Total	**1,986**	**-**	**-**	**1,986**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of Remembrance Day concert	1,415
Macmillan Cancer Support	General donation made from proceeds of community fundraising coffee morning	240
Dementia Forward	General donation made from proceeds of community fundraising coffee morning	186
Guide Dogs for the Blind	General donation made from proceeds of community fundraising coffee morning	127
Solving Kids Cancer	Additional donation in respect of community fundraising coffee morning held in 2018-19	18
TOTAL GRANTS PAID		**1,986**

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery	Furniture and fittings	Total
	£	£	£	£	£
At the beginning of the year	-	-	39,258	24,357	63,615
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	39,258	24,357	63,615

14.2 Depreciation and impairments

Basis Straight Line ("SL") or Reducing Balance ("RB")	N/A	N/A	SL	SL	
Rate			10%	20% furnishing 10% equipment	
At beginning of the year	-	-	20,108	13,484	33,592
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	1,746	5,672
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	24,034	15,230	39,264

14.3 Net book value

Net book value at the beginning of the year	-	-	19,150	10,873	30,023
Net book value at the end of the year	-	-	15,224	9,127	24,351

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	No impairment recorded in either this year or last year

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	Not Applicable
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	None in either year
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	None in either year
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	None in either year

Note 15 Intangible assets

The Forum has no Intangible Assets

Note 16 Heritage assets

The Forum has no Heritage Assets

Note 17 Investment assets

The Forum has no Investment Assets

Note 18 Stocks

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	2,122	-	-	-
Added in period	-	4,693	-	-	-
Expensed in period	-	3,691	-	-	-
Impaired	-	1,158	-	-	-
Closing	**-**	**1,966**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	1,966	-	-	-
Total previous year	-	2,122	-	-	-

Note: The impaired stock reflects items going "out of life" in the period up to 31st August 2021 that were not saleable because of the Covid - 19 closure. In respect of non-alcoholic drinks, these were made available to the NHS team using the Forum as a vaccination centre at no cost. The impaired stock value of £1,158 was offset by £307 of returned beer duty, giving a net charge to the accounts of £851

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

None either this year or last year

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	3,210	379
Prepayments and accrued income	1,940	3,965
Other debtors (Job Retention Grant - balance due to 31st August)	324	3,447
Other debtors (Sum due from Card Merchant Services at year end)	7,512	1,511
Less: Provision for Bad Debts	- 1,000	- 1,000
Total	11,986	8,302

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	21,499	2,703	-	-
Accruals and deferred income	66,300	47,981	460	-
Income in advance for third party shows	21,467	13,000	-	-
Outstanding Gift Vouchers and Credit Notes	6,546	5,339	-	-
Taxation and social security	1,470	1,535	-	-
Company Credit Card outstanding items	546	180		
Other creditors	165	2,007	-	-
Total	117,993	72,745	460	-

Note: The £460 relates to ticket pre-sales for an event rearranged because of Covid issues to September 2022

20.2 Deferred income

Please explain the reasons why income is deferred.

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into account at the date the show takes place. For third party events the income is dealt with as part of the post show settlement. Deposits and pre-payments for room hire taking place after the year end are also accrued. A deferred income account for ticket monies was set up in 2020-21 and the figures below reflect that change in accounting treatment. In the previous year a deferred income account was not maintained but an exercise was carried out at the year end to assess and accrue ticket monies for events after the end of the finacial year using our box office system records. The figures for both years are impacted by the need to carry forward income in respect of shows postponed because of Covid -19, as well as outstanding credit notes and gift vouchers offered to those who did not take refunds for cancelled shows.

Movement in deferred income account for ticket monies	This year £	Last year £
Balance at the start of the reporting period	-	Deferred
Amounts added in current period	109,745	Income
Amounts released to income from current period	- 24,427	Account
Amounts released to income from previous periods	-	Not used
Balance at the end of the reporting period	85,318	See note

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	A standard sum of £1,000 is included on the balance sheet as a provision for bad debts. This was made in 2012/13 and remains at that level.
- an indication of the uncertainties about the amount or timing of those outflows; and	Dependent on any debt collection issues in any year.
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	1,000	1,000
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	1,000	1,000

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	Not Applicable
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	Not Applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

Note applies to both this year and last year

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The charity has a straightforward approach to such matters. Debtors arising from invoices raised are deemed to be payable immediately and our credit control function aims to maintain low outstanding debt with proactive debt management. Our policy is to pay our creditors as soon as possible broadly on a weekly payment cycle. Money held from ticket sales at our box office on behalf of hirers is subject to reconciliation as soon as possible after the completion of the event with a net settlement made if possible within 10 days. At present surplus funds are held in a bank deposit account with instant access. No hedging is undertaken
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	Not Applicable

Note 23 Contingent liabilities and contingent assets

There were no contingent assets or liabilities during the period or the preceeding year

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	222,840	192,599
Cash at bank and in hand	36,507	33,639
Other (Floats and Petty Cash)	445	195
Total	259,792	226,433

Note 25 Fair value of assets and liabilities

Note applies to both this year and last year

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Based on experience, our exposure to credit risk is low, with amounts written off each year being under £1000. (£0 in 2020/21 and £64 in 2019/20). We have, however, agreed a provision in the Balance Sheet against such risk at £1000, and this sum has been maintained since 2012/13. Our current position on liquidity risk is low. Cash balances are high and sums are held in a deposit account with instant access. We hold no investments subject to market risk.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None.

Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	Not Applicable
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Not Applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slighly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or from the current year to be available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board decided not to draw on the Fund in the current year, but is likely to do so for this new purpose during 2021-22 as audience numbers continue to be impacted.	9,476	-	-	-	-	9,476
Development Fund for Young People's Activities	R	The Fund was created with monies transfered to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2020-21	750	-	-	-	-	750
Defibrilator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrilator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2020-21	169	-	-	-	-	169
Job Retention Scheme	R	Government Scheme to meet specific costs incurred for furloughed staff. Eligible spend to year end matched with grant entitlement.		26,356	- 26,356	-	-	-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2020-21	97	-	-	-	-	97
Equipment Service Fund	U	Reserve for repair or replacement of items used in the equipment service that cannot be met from current income. There was no call on the Fund in 2020-21. As part of the review of reserves	2,000	-	-	- 2,000	-	-
General Unrestricted Fund	U		181,643	120,104	- 134,597	2,000	-	169,150
		Total Funds	194,135	146,460	- 160,953	-	-	179,642

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
	✓	✓

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development Fund	R	To support the promotion of a wider range of arts and cultural events. The Fund is available to underwrite any deficit incurred should events identified by the Board under the terms of the Fund incur such a deficit. There was no call on the Fund in 2019-20	9,476	-	-	-	-	9,476
Development Fund for Young People's Activities	R	The Fund was created with monies transfered to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2019-20	750	-	-	-	-	750
Defibrilator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrilator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2019-20	169			-	-	169
Critical Friend Exercise	R	Hambleton District Council grant paid for this piece of work.		15,028	- 15,028			-
Job Retention Scheme	R	Government Scheme to meet specific costs incurred for furloughed staff. Eligible spend to year end matched with grant entitlement.		18,502	- 18,502			-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales	-	200	- 103	-	-	97
Equipment Service Fund	U	Reserve for repair or replacement of items used in the equipment service that cannot be met from current income. There was no call on the Fund in 2019-20	2,000.00	-	-	-	-	2,000
General Unrestricted Fund Balance	U		191,879	247,701	- 257,937	-	-	181,643
		Total Funds	204,274	281,431	- 291,570	-	-	194,135

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		NIL
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		NIL
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Equipment Service Fund (see below)	As part of our review of reserves the Board decided that there was no further need to designate a separate sum for this purpose, and as at 31/8/2021 the sum was reallocated to the general unrestricted reserve.	NIL

Last year

Planned use	Purpose of the designation	Amount
Equipment Service Fund	A fund available for additional equipment for the service, or to meet high maintenance or renewal costs in any year.	£2,000

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

28.2 Trustees' expenses

No trustee expenses have been incurred (True or False)	TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	Not Applicable

Last year

There have been no related party transactions in the reporting period (True or False)	TRUE

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Whilst no formal provision is made in these accounts, attention is drawn to the issue about the VAT registration position of the Forum as described in the Annual Report