



Annual Report and Financial Statements  
for the year ended  
31<sup>st</sup> 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 31<sup>st</sup> August 2022

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## **Introduction**

This Annual Report provides information on what we have been doing in the 12 months to 31<sup>st</sup> 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 31<sup>st</sup> 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	Net		Income	Direct	Net
			Costs	Contribution			Costs	Contribution
		£k	£k	£k		£k	£k	£k
<b>Sources of Funds</b>								
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
<b>Totals</b>		314,108	161,889	152,219		146,460	30,555	115,905
<b>Spent On</b>								
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								
							-	-
<b>Totals</b>			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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 taxable 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: 1<sup>st</sup> September 2021 to: 31<sup>st</sup> 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	<p>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.</p> <p>In furtherance of these objects, but not otherwise, the trustees shall have power:</p> <p>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.</p>
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	<p>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:</p> <ul style="list-style-type: none"><li>• Providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community;</li><li>• Providing a cinema for Northallerton and area;</li><li>• Providing a programme of "Live Stream" events;</li><li>• Promoting a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests;</li><li>• Continuing to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues.</li></ul> <p>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.</p>

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.
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### 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	<p>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.</p> <p>The Director's Report sets out some of the challenges we face in rebuilding our team post-Covid.</p> <p>In October 2022 we had a volunteer pool, excluding the Trustees, of 55.</p>

### 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.
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## 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	<p>The Board has reviewed its Reserves Policy to ensure it remains aligned with our understanding of our requirements and business risks.</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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</li> <li>• 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.</li> <li>• We need to cover the net balance of our fixed assets.</li> <li>• We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income.</li> </ul> <p>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.</p>

Amount of reserves held	Para 1.22	Working capital and risk contingency	£75,000
		Special contingency in respect of 2022-23	£20,000
		To cover undepreciated capital expenditure	£18,679
		Uncommitted balance at 31st August 2022	£51,166
		Subtotal Unrestricted Fund	£164,845
		Arts Development and Recovery Fund	£4,738
		Development Fund for Young People's Activities	£750
		Defibrillator Renewals Fund	£169
		Relaxed Screenings Fund	£97
		Total Funds at 31st August 2022	<b>£170,599</b>
		See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2022.	
Reasons for holding zero reserves	Para 1.22	Not Applicable	
Details of fund materially in deficit	Para 1.24	None	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>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.</p>	

## 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	<p>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.</p> <p>There have been a number of changes in 2021-22.</p> <p>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</p> <p>During the year one trustee resigned for personal reasons.</p> <p>No external body is entitled to appoint a Trustee.</p>

## Additional information

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>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.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The Board normally meets monthly.</p> <p>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.</p> <p>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.</p> <p>Northallerton has a Business Improvement District (BID) focussed on the town's High Street and central area. With effect from 1<sup>st</sup> 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</p>

		<p>have also taken advantage of events held by the BID to showcase and market the Forum.</p> <p>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.</p>
Relationship with any related parties	Para 1.51	<p>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</p> <p>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.</p>
Pay Policy	Para 1.51	<p>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.</p>

## Reference and administrative details

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

### 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 1<sup>st</sup> 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**

	
Deborah Munton	Janet Marshall
Chair of Trustees	Company Secretary

**Date**

**17<sup>th</sup> 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**

31<sup>st</sup> August 2022

**Charity no.:**

1150546

**Company no.:**

8110220

**Set out on pages**

19 to 46

### Responsibilities and basis of report

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

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

**Section B Balance sheet**




	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
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	-	-	-	-	-
<b>Total fixed assets</b>	B05	18,679	-	-	18,679	24,351
<b>Current assets</b>						
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
<b>Total current assets</b>	B10	225,579	5,754	-	231,333	273,744
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	78,553	-	-	78,553	117,993
<b>Net current assets/(liabilities)</b>	B12	147,026	5,754	-	152,780	155,751
<b>Total assets less current liabilities</b>	B13	165,705	5,754	-	171,459	180,102
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	860	-	-	860	460
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	164,845	5,754	-	170,599	179,642
<b>Funds of the Charity</b>						
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					
<b>Total funds</b>	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 MUNTUN	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	

## 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 uncertainties 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\*

✓

No\*

✓

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	Not Applicable
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not Applicable
<b><i>(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.</i></b>	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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

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

## 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.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Offsetting</b>	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>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).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Legacies</b>	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

Section C		Notes to the accounts	(cont)		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	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.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	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.		Yes	No	N/a
	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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.2 EXPENDITURE AND LIABILITIES					
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.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	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.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without 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.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	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.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	The charity made no redundancy payments during the reporting period.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	No material item of deferred income has been included in the accounts.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	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		Yes	No	N/a
	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.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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	£5,000	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14		Yes	No	N/a
	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		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	They are valued at cost.		Yes	No	N/a
	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		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



Section C	Notes to the accounts	(cont)
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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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

**Note 3 Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Donations and legacies:</b>	Donations and gifts	938	-		938	523
	General grants provided by government/other charities/other bodies	-	-		-	-
	Membership subscriptions and sponsorships which are in substance donations	-			-	-
	<b>Total</b>	938	-	-	938	523
<b>Charitable activities:</b>	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
	<b>Total</b>	307,465	-	-	307,465	92,841
<b>Other trading activities:</b>		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>	Interest income	20	-	-	20	240
	<b>Total</b>	20	-	-	20	240
<b>Separate material items of income:</b>	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	-
	<b>Total</b>	4,000	1,685	-	5,685	52,856
<b>Other:</b>	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		312,423	1,685	-	314,108	146,460
<b>Other information:</b>						
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)
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**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
	<b>Total</b>	<b>5,685</b>

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

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

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	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	-	-
	<b>-</b>	<b>-</b>

	This year	Last year
<i>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</i>	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

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</i>	Not Applicable	Not Applicable

	This year	Last year
<i>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</i>	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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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
<b>Expenditure on raising funds:</b>				£				£
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
<b>Cost of Generating Funds</b>								
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
<b>Organisational Costs</b>								
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
<b>Governance Costs</b>								
Independent Examiners Fee	600	-	-	600	600	-	-	600
Company Operating Costs	48	-	-	48	48	-	-	48
<b>Donations made from Proceeds of Community Fundraising Events</b>								
Donations	1,510	-	-	1,510	-	-	-	-
<b>Total expenditure on charitable activities</b>	321,466	1,685	-	323,151	134,597	26,356	-	160,953
<b>Separate material item of expense</b>								
None	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
None	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	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**

Independent examiner's fees

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

This year £	Last year £
600	600
-	-
-	-
-	-

## 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	-
<b>Total staff costs</b>	<b>83,957</b>	<b>71,843</b>

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 Coronavirus 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

The parts of the charity in which the employees work

	This year Number as at 31/8/2022	Last year Number as at 31/8/2021
Fundraising	-	-
Charitable Activities	5 (3.13 FTE)	6 (3.13 FTE)
Governance	-	-
Other	-	-
<b>Total</b>	<b>5 (3.13 FTE)</b>	<b>6 (3.13 FTE)</b>

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	-
<b>Total</b>	<b>1,510</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Total grants to institutions in reporting period</b>		1,510
<b>TOTAL GRANTS PAID</b>		<b>1,510</b>

**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	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

---

Name of Institution	Purpose	Total amount of grants paid £
		-
<b>TOTAL GRANTS PAID</b>		<b>-</b>



**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**

<b>Basis</b>	N/A	N/A	SL	SL	
<b>Straight Line ("SL") or Reducing Balance ("RB")</b>					
<b>Rate</b>			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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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#### 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	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	1,966	-	-	-
<i>Added in period</i>	-	24,673	-	-	-
<i>Expensed in period</i>	-	24,701	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	1,938	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	1,938	-	-	-
<b>Total previous year</b>	-	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**

Trade debtors

Prepayments and accrued income

Other debtors (Job Retention Grant - balance due to 31st August 2021 )

Other debtors (Sum due from Card Merchant Services at year end)

Less: Provision for Bad Debts

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
8,218	3,210
412	1,940
-	324
1,922	7,512
- 1,000	- 1,000
<b>9,552</b>	<b>11,986</b>

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

Trade debtors

Prepayments and accrued income

Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total -</b>	<b>-</b>

## 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	-	-
<b>Total</b>	<b>78,553</b>	<b>117,993</b>	<b>860</b>	<b>460</b>

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*

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
85,318	-
241,041	109,745
- 277,875	- 24,427
-	-
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;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

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.

Dependent on any debt collection issues in any year.

**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period

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

This year £	Last year £
1,000	1,000
-	-
-	-
-	-
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**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and in hand**

**Other (Floats and Petty Cash)**

**Total**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
172,860	222,840
46,338	36,507
645	445
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 slightly 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 transferred 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
Defibrillator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrillator 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
<b>Total Funds</b>			<b>179,642</b>	<b>314,108</b>	<b>323,151</b>	<b>-</b>	<b>-</b>	<b>170,599</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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 slightly 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 transferred 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
Defibrillator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrillator 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
<b>Total Funds</b>			<b>194,135</b>	<b>146,460</b>	<b>- 160,953</b>	<b>-</b>	<b>-</b>	<b>179,642</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
✓	✓

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
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**

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

**27.4 Designated funds**

**This year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
None		NIL

**Last year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
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
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**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
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**28.2 Trustees' expenses**

No trustee expenses have been incurred (True or False)	TRUE
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**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
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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
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Section C	Notes to the accounts	(cont)
<b>Note 29</b>	<b>Additional Disclosures</b>	
<b>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.</b>		
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		