

Northfield Arts Forum

**Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 March 2025**

c/o Northfield Baptist Church
Bristol Road South
Northfield
Birmingham
B31 2NQ

Northfield Arts Forum

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for the Year Ended 31 March 2025**

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Northfield Arts Forum

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the arts, heritage, and culture for the benefit of the public in the district of Northfield, the city of Birmingham, and the surrounding area by offering access to community-focused activities and events, such as classes, courses, exhibitions, performances, and workshops, in particular, but not exclusively in pottery, horticulture, dance, poetry, textiles, singing, painting, sculpture, scripted performance, and creative writing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Northfield Arts Forum is a Charitable Incorporated Organisation (CIO) and is registered with the Charity Commission in England. The Charity was incorporated on 19 December 2023.

Organisational structure

Northfield Arts Forum is governed by a Constitution and is managed by a board of trustees appointed by the existing trustees.

The trustees meet regularly throughout the year and work closely with the operational leadership team to oversee the charity's activities, finances, governance, and strategic direction.

The trustees are responsible for ensuring that the charity operates in accordance with its charitable objectives and for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

During the period, Northfield Arts Forum secured grant funding from a range of organisations including the Shared Prosperity Fund, Northfield Community Partnership, Bring it on Brum, Arts 50 Alive, West Midlands Combined Authority, and other local funding bodies.

Funding enabled the charity to deliver a wide range of arts, wellbeing, educational, and community activities designed to improve social inclusion, reduce isolation, support wellbeing, and increase access to creative opportunities within the local community.

Northfield Arts Forum
Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE - continued

Activities delivered during the year included:

- community arts cafés;
- dementia-focused creative sessions;
- horticultural and gardening activities;
- choir and music sessions;
- cooking and healthy eating workshops;
- holiday provision for children and families;
- community exhibitions and events; and
- the operation of a community arts and activity hub.

NAF CAF

NAF CAF continued to operate as a community café and creative space offering hot meals, arts activities, and an A'Capella choir in a welcoming and inclusive environment.

The programme particularly supported older adults, individuals with additional needs, and those experiencing social isolation.

59 sessions were delivered during the year.

KNAF CAF

KNAF CAF expanded the charity's community café model into Kings Norton and the Hawkesley estates, providing arts activities, food, and social opportunities within community settings.

33 sessions were delivered during the period.

Dementia CAF

The Dementia CAF programme provided therapeutic arts-based activities for people living with dementia alongside their carers, friends, and families.

27 sessions were delivered during the year.

Northfield Arts Forum
Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE - continued

Northfield Community Garden

The Northfield Community Garden continued to provide a safe and accessible outdoor community space focused on horticulture, wellbeing, and social connection.

Activities included:

- Weekly gardening sessions;
- Stories from the Shed creative workshops;
- Hawkesley intergenerational gardening sessions; and
- Development work supported through Hubbub/Starbucks funding.

The garden project supported volunteers and community members from a range of backgrounds, particularly those who may otherwise experience isolation or barriers to participation.

Cooking with NAF

Cooking workshops provided practical skills development focused on healthy eating, budgeting, and reducing food insecurity.

23 sessions were delivered.

HAF at NAF

Holiday Activities and Food (HAF) provision delivered creative activities, healthy eating support, and community engagement opportunities for children and families during school holiday periods.

32 sessions were delivered.

Northfield Acapella Choir

The community choir programme enabled participants to engage in singing, performance, and collaborative creative activities within a supportive community environment.

39 sessions were delivered.

The NAF Shop

The NAF Shop continued to operate as a community arts hub providing affordable and accessible space for local groups, workshops, exhibitions, support groups, and community events.

The space was used by a variety of community organisations and local groups during the year.

Northfield Arts Forum
Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial Overview

The charity's principal source of funding during the year continued to be grant income received to support specific community projects and activities. Total income for the year amounted to £261,350 which included grants (£240,785), donations (£19,125) and room hire (£1,440).

Expenditure during the year was focused on delivering the charity's core objectives, including community arts provision, wellbeing activities, community café sessions, horticultural projects, and educational workshops. A detailed analysis of all expenditure is included within the notes to these accounts.

Reserves policy

The charity's policy is to maintain unrestricted free reserves at a level sufficient to support the stability and continuity of its activities and to manage periods of fluctuating income and unexpected expenditure.

The Trustees aim to maintain free reserves equivalent to approximately three months of unrestricted operating expenditure. This reflects the charity's reliance on grant funding, the timing differences often experienced between project delivery and receipt of grant income, and the need to meet core commitments including staffing, premises and insurance costs.

The Trustees have also provided for reserves to support any potential closure costs, including contractual notice obligations where applicable.

At the year end, the charity held unrestricted free reserves of £5,696, equivalent to approximately four months of unrestricted expenditure. The Trustees consider this level of reserves to be below the target level established within the reserves policy.

The Trustees continue to monitor the charity's financial position closely and reserve levels are reviewed regularly as part of the charity's ongoing financial management and governance processes.

Going concern

The financial statements have been prepared on a going concern basis. In reaching this conclusion, the trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The Trustees are aware that the charity is currently operating in a challenging financial environment due to the ending of a number of grant funding streams and the fact that replacement funding has not yet been fully secured.

Northfield Arts Forum
Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW - continued

The Trustees continue to actively pursue a range of funding opportunities and are taking appropriate steps to manage expenditure, preserve cash flow and ensure that additional liabilities do not accrue beyond the charity's available resources. The Trustees are also satisfied that the charity is currently able to meet its existing liabilities as they fall due.

The Trustees have carefully considered the charity's financial position in concluding that the preparation of the financial statements on a going concern basis remains appropriate. The charity has no material liabilities at present and no core staff costs. Premises costs are covered by room hire income and current programme delivery is funded through confirmed grants, including the Fairer Futures Fund.

Whilst future income beyond these programmes is not yet secured, the Trustees consider that they would fall due regardless of income, and decisions to incur new costs remain within the Trustees control. Accordingly, the Trustees remain satisfied that the charity is able to meet its liabilities as they fall due and that the preparation of the financial statements on a going concern basis remains appropriate.

Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when planning and delivering the charity's activities.

Future Plans

The charity intends to continue developing and expanding its programme of inclusive arts, wellbeing, educational, and community activities across Northfield and surrounding communities.

Future plans include:

- maintaining and developing the NAF CAF and KNAF CAF programmes;
- expanding community engagement activities;
- continuing development of the Northfield Community Garden;
- securing sustainable long-term funding; and
- increasing access to creative opportunities for vulnerable and isolated members of thecommunity.
-

Risk Management

The trustees regularly review the major risks facing the charity.

The principal risks identified include:

- reliance on grant funding;
- rising operational costs;
- cash flow pressures;
- safeguarding responsibilities; and
- maintaining appropriate governance and operational capacity.

Systems are in place to mitigate these risks, including regular financial monitoring, trustee oversight, safeguarding procedures, and ongoing review of funding opportunities.

Northfield Arts Forum

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1206257

Registered office

c/o Northfield Baptist Church
Bristol Road South
Northfield
Birmingham
B31 2NQ

Trustees

Deniece Gabriel	(appointed 29 March 2025)
Leila Williams (Chair)	(appointed 2 December 2023)
Christine Spooner	(appointed 2 December 2023)
Portland Jones	(appointed 11 August 2022)
Johnathan Steven-Smith	(appointed 10 June 2021)

Accountants

SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

Independent Examiner

Stacey Millington ACMA, CGMA
61 Bridge Street
Kington
HR5 3DJ

Bankers

National Westminster Bank plc
112a High Street
Kings Heath
Birmingham
B14 7LQ

Northfield Arts Forum

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 8 June 2026 and signed on its behalf by:

Leila Williams
Trustee

Northfield Arts Forum**Report of the Independent Examiners
for the Year Ended 31 March 2025**

We report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants (CIMA), which is one of the listed bodies. In the course of my examination, no matter has come to my attention:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

We 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.



Stacey Millington ACMA, CGMA
61 Bridge Street
Kington
HR5 3DJ

15 June 2026

Northfield Arts Forum

Statement of Financial Activities
for the Year Ended 31 March 2025

		2024/25 Unrestricted funds	2024/25 Restricted funds	2024/25 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Charitable activities	2	19,576	240,334	259,910
Other trading activities	3	1,440	-	1,440
Total		21,016	240,334	261,350
EXPENDITURE ON				
Charitable activities				
Charitable activities	4	15,321	208,455	223,776
Total		15,321	208,455	223,776
NET INCOME				
		5,696	31,878	37,574
Transfer between funds		-	-	-
RECONCILIATION OF FUNDS				
	8			
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		5,696	31,878	37,574

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Northfield Arts Forum**Balance Sheet
At 31 March 2025**

		2024/25 Unrestricted funds	2024/25 Restricted funds	2024/25 Total funds
	Notes	£	£	£
CURRENT ASSETS				
Cash at bank and in hand		8,926	47,517	56,443
Debtors	5	-	-	-
		<u>8,926</u>	<u>47,517</u>	<u>56,443</u>
CREDITORS				
Amounts falling due within one year	6	- 3,230	- 15,639	- 18,869
NET CURRENT ASSETS/(LIABILITIES)		<u>5,696</u>	<u>31,878</u>	<u>5,696</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,696	31,878	37,574
NET ASSETS		<u>5,696</u>	<u>31,878</u>	<u>37,574</u>
FUNDS	8			
Unrestricted funds		5,696	-	5,696
Restricted funds		-	31,878	31,878
		<u>5,696</u>	<u>31,878</u>	<u>37,574</u>

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

The charity's trustees consider that an audit is not required for this year, under Section 144 of the Charities Act 2011 (the 2011 Act) - in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner.

The financial statements were approved by the Board of Trustees on 8 June 2026 and were signed on its behalf by:

Leila Williams
Trustee

Northfield Arts Forum

Notes to the Financial Statements for the Year Ended 31 March 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable entity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events, trading activities and the charges of premises costs to tenants. Income is received in exchange for supplying goods and services, in order to raise funds and is recognised when entitlement has occurred.

Income from grants, whether 'capital' grant or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is usually upon notification of interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Expenditure is classified under the following activity headings:

Northfield Arts Forum**Notes to the Financial Statements
for the Year Ended 31 March 2025****1 ACCOUNTING POLICIES****Expenditure - continued**

Expenditure on charitable activities includes the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Cost of raising funds comprises the costs of commercial trading.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs and administrative support costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

Cash Flow Statement

The charitable incorporated organisation has taken advantage of the exemption available under Financial Reporting Standard 102 (FRS 102) Section 1A and the Charities Statement of Recommended Practice (SORP (FRS 102)) from the requirement to prepare a statement of cash flows.

Northfield Arts Forum**Notes to the Financial Statements
for the Year Ended 31 March 2025****1 ACCOUNTING POLICIES****Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A detailed summary of each fund, both restricted and unrestricted, is included in the notes to the financial statements.

Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025, this is the first reporting period.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 with the exception of reasonable out of pocket expenses. This is the first reporting period.

2 INCOME FROM CHARITABLE ACTIVITIES

	2024/25
	£
Grants	240,785
Donations	19,125
	<u>259,910</u>

3 INCOME FROM OTHER TRADING ACTIVITIES

	2024/25
	£
Room hire	<u>1,440</u>

Northfield Arts Forum**Notes to the Financial Statements
for the Year Ended 31 March 2025****4 EXPENDITURE ON CHARITABLE ACTIVITIES**

	2024/25
	£
Premises costs	10,762
Activities and resources	7,342
Bank charges	171
Freelancers	195,656
Insurance	780
Low value equipment	1,174
Marketing and advertising	1,174
Room Hire	2,055
Telecoms and internet	782
Training	500
Travel and subsistence	152
Support costs	3,230
	<u>223,776</u>

5 DEBTORS

	2024/25
	£
Prepayments	<u>-</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024/25
	£
Accruals and deferred income	<u>18,869</u>

7 COMMITMENTS

The charity occupies premises under an agreement terminable on three months' notice. Under the agreement the charity is responsible for electricity costs incurred during the notice period. As these costs are variable, no commitment has been quantified in these financial statements

Northfield Arts Forum

Notes to the Financial Statements
for the Year Ended 31 March 2025

8 MOVEMENT IN FUNDS

	At 19.12.23	Net movement in funds £	Transfer between funds £	At 31.03.25 £
Unrestricted funds				
General fund	-	5,696	-	5,696
Restricted funds				
Arts Forum Contract 23/24	-	-	-	-
Carry on Growing	-	-	-	-
HAF Winter 23	-	-	-	-
Manor Farm Park - Summer Activities	-	-	-	-
No 11 Arts	-	-	-	-
SPF 24/25	-	1,616	-	1,616
SPF	-	10,150	-	10,150
HAF Summer 24	-	-	-	-
Community Anthems	-	19,850	-	19,850
NNS NAF CAF 2024	-	262	-	262
Stories From the Shed	-	-	-	-
HAF 24 Spring	-	-	-	-
Starbucks Garden Project	-	-	-	-
HAF Winter 24/25	-	-	-	-
NNS Training Grant	-	-	-	-
Glue Collective x NAF	-	-	-	-
Blossoms 2024	-	-	-	-
Northfield Showcase	-	-	-	-
	-	31,878	-	31,878
TOTAL FUNDS	-	37,574	-	37,574

Net movement in funds, included in the above are listed on the next page as follows:

Northfield Arts Forum

Notes to the Financial Statements for the Year Ended 31 March 2025

8 MOVEMENT IN FUNDS

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General fund	21,016	15,321	5,696
Restricted funds			
Arts Forum Contract 23/24	4,930	4,930	-
Carry on Growing	981	981	-
HAF Winter 23	2,541	2,541	-
Manor Farm Park - Summer Activities	284	284	-
No 11 Arts	1,000	1,000	-
SPF 24/25	90,000	88,384	1,616
SPF	52,348	42,198	10,150
HAF Summer 24	23,870	23,870	-
Community Anthems	19,850	-	19,850
NNS NAF CAF 2024	10,000	9,738	262
Stories From the Shed	10,353	10,353	-
HAF 24 Spring	6,765	6,765	-
Starbucks Garden Project	9,000	9,000	-
HAF Winter 24/25	4,462	4,462	-
NNS Training Grant	2,000	2,000	-
Glue Collective x NAF	750	750	-
Blossoms 2024	700	700	-
Northfield Showcase	500	500	-
	240,334	208,455	31,878
TOTAL FUNDS	261,350	223,776	37,574

General Fund - This relates to general unrestricted funds including donations, room hire and unconditional grants towards to be used towards the cost of general activities associated with the operations of the charity.

Arts Forum Contract 23/24: Birmingham City Council provided funding to support the Arts Forums around the city. This money was towards core funding to ensure the arts forums continue.

Carry on Growing funding was awarded to deliver a social and therapeutic horticulture project promoting community wellbeing through gardening and nature-based activity. This included regular horticulture sessions, summer strolls and wellbeing workshops led by qualified practitioners, plus the creation of a dedicated work and craft space and associated materials, management and running costs.

Northfield Arts Forum

Notes to the Financial Statements for the Year Ended 31 March 2025

8 MOVEMENT IN FUNDS - continued

HAF Winter 23 was a Birmingham City Council programme providing support to children who receive free school meals through holiday periods. Northfield Arts Forum provides art activities and food during the holidays.

Manor Farm Park - Summer Activities was commissioned by Manor Farm Park to deliver a series of workshops for young people and adults including nature crafts and outdoor art activities.

No 11 Arts was a gathering of the number 11 networks. This money paid a contribution towards someone from NAF to join the meeting.

SPF 24/25 was commissioned by Northfield Community Partnership through money from the UKSPF - Shared Prosperity Fund. This was delivered over a year and much resembled the previous year but on a larger scale. It did not include family workshops to advertise the beach.

SPF was commissioned by Northfield Community Partnership through money from the UKSPF - Shared Prosperity Fund. This was delivered over 3 months and included NAF CAF(Northfield) and KNAF CAF (Kings Norton) community and arts cafes, Dementia CAF - arts workshops for those with dementia and their families, delivery of choir, garden and cookery sessions. It also provided arts sessions within the local community pantry and a series of workshops for families that advertised the Northfield Beach. It also included project management costs and contributions towards NAF Shop rental.

HAF Summer 24 was a Birmingham City Council programme providing support to children who receive free school meals through holiday periods. Northfield Arts Forum provides art activities and food during the holidays.

Community Anthems was Awards for All Funding from the National Lottery. The money covered the delivery of weekly choir workshops, the recording of the groups new song and the choir delivering workshops within community centres around Northfield to create a Northfield Anthem.

NNS NAF CAF 2024 was a Northfield Neighbourhood Network Scheme funded Community Cafe and cooking workshops. The project included the funds to deliver a weekly food and arts cafe as well as some complimentary cooking workshops to help people to develop their cooking skills.

Glue Collective x NAF was a collaboration between NAF and the Glue Collective. The facilitators brought together young people to discuss and work around climate justice.

Northfield Arts Forum

Notes to the Financial Statements for the Year Ended 31 March 2025

8 MOVEMENT IN FUNDS - continued

Stories From the Shed was a Birmingham City Council funded project bringing messages of hope to the local community. The workshops were carried out within our community garden and included art and gardening based activities creating a final exhibition at the NAF Shop and later the display of these on the fence of the NAF Garden.

HAF 24 Spring was a Birmingham City Council programme providing support to children who receive free school meals through holiday periods. Northfield Arts Forum provides art activities and food during the holidays.

Starbucks Garden Project was grant funding awarded to improve accessibility and climate resilience at Northfield Community Garden through a new weekly programme of 20 nature-based sessions running from spring to late summer. Activities focused on developing the wildlife area (including rainwater harvesting, pond and habitat creation, composting and native planting) while training volunteers to build confidence and leadership skills. Funding covered staffing, materials, volunteer expenses, training and a community celebration event.

HAF Winter 24/25 was a Birmingham City Council programme providing support to children who receive free school meals through holiday periods. Northfield Arts Forum provides art activities and food during the holidays.

NNS Training Grant was £1000 given to local organisations from Northfield Neighbourhood Network Scheme. The money allowed the organisations to take part in training they may not otherwise have the money for. This included safeguarding, food hygiene and other NAF specific training.

Blossoms 2024 was commissioned by Number 11 Arts through Arts Council Funding. NAF was asked to create a day of activity in celebration of the blossom throughout the Number 11 bus route. An event was held within the NAF Shop providing poetry activities for the public to take part in.

Northfield Showcase was grant funding that was awarded to stage a community talent show in Northfield, showcasing performers of all ages, backgrounds and abilities, including people who are socially isolated or who had not previously had the opportunity to perform. The project was led by a Northfield Arts Forum service user, with NAF providing financial management and support. Funding covered venue hire, technical and choir-leading support, costumes, refreshments, and promotional materials.

Northfield Arts Forum**Notes to the Financial Statements
for the Year Ended 31 March 2025****9 STAFF COSTS AND ASSOCIATED EXPENSES**

No staff were employed throughout the year ended 31 March 2025 nor for the earlier reporting period. Consequently there were no staffing or associated costs to report.

Project delivery is undertaken by freelance professionals and the costs associated with this are disclosed within the notes to these accounts.

The Charity considers its key management personnel to be its board of Trustees. Trustees receive no remuneration or other benefits from the charity for their Trustee duties.

10 RELATED PARTY TRANSACTIONS

During the year, the charity entered into the following related party transactions in the ordinary course of its charitable activities:

Abbie Meacham, who was a Trustee at the time of the transactions, received payments totalling £1,030 for freelance project delivery and event support work undertaken on behalf of the charity. The arrangement was discussed and approved by the Board of Trustees, excluding the interested Trustee, on 13 March 2023. The Trustees considered the payments to be reasonable and in the best interests of the charity.

Leila Williams, Chair of the charity, received a payment of £500 in respect of the design and development of the charity's website. The arrangement was approved by the remaining Trustees at a Board meeting held on 27 September 2025 on the basis that the work was considered necessary and the cost represented reasonable value to the charity. The charity also incurs an ongoing annual website hosting cost of £60 payable to Leila Williams

No amounts were outstanding at the year end in respect of these transactions.

Northfield Arts Forum

Notes to the Financial Statements for the Year Ended 31 March 2025

11 POST YEAR END EVENTS

Since the year ended 31 March 2025, the charity has received approximately £130.4k in grant funding. This included HAF funding from Bring it on Brum, to provide art activities and food for children in receipt of free school meals, with special needs, during spring, summer and winter in 2025, and during spring 2026. We are applying for funding for provision for further holidays in 2026. We also received funding from Birmingham City Council Making Space and Fairer Futures grants.

Of this total, £38.7k was for the garden from, amongst others, the Feeney Trust, and NNNS plant to plate grant.

However, since the year end, the charity has experienced some financial uncertainty arising from the reduced number of successful bids. While the bids that are in place are making a contribution to core funding, there has been insufficient to cover all core funding costs, which has made it necessary to terminate the Artistic Director's contract. A trustee has taken over this role on a voluntary basis while the situation is resolved.

The board of trustees has an approved recovery plan which takes into account the current pressure on available grant funding. The board has adopted an approach that will diversify our funding streams, reducing our reliance on grant funding. We will continue to focus on art and cultural activities and opportunities for the Northfield Community.

Initially, we have reduced all non-essential spending. We aim to introduce ticketed events which will reach residents who have not previously engaged with Northfield Arts Forum activities. We will make full use of the space that we have available for hire in return for a donation to support the infrastructure. We will raise awareness of what we do and how it benefits the community in order to encourage donations. We will engage with local businesses for their support. In this manner, we will develop unrestricted resources that will carry us through delays in grant funding and resolve cash flow issues. It will also enable us to undertake activities that we feel appropriate even in circumstances where grant funding is not available.

Since the year end, the charity has experienced some financial uncertainty arising from the ending of existing grant funding streams and delays in securing replacement funding.

The Trustees continue to actively pursue further funding opportunities and have implemented measures to manage expenditure and preserve the charity's cash position. At the date of approval of these financial statements, no decision has been made to cease the charity's activities and the financial statements have therefore been prepared on the going concern basis.

These circumstances have been considered by the Trustees as part of their assessment of the charity's ability to continue as a going concern.

Northfield Arts Forum

Notes to the Financial Statements for the Year Ended 31 March 2025

12 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

This is the charity's first reporting period, as a result there are no comparatives to report.

13 COMPARATIVE BALANCE SHEET

This is the charity's first reporting period, as a result there are no comparatives to report.

14 COMPARATIVE MOVEMENT IN FUNDS

This is the charity's first reporting period, as a result there are no comparatives to report.

15 TRANSITION FROM AN UNINCORPORATED GROUP TO A CHARITABLE INCORPORATED ORGANISATION (CIO)

Background

Northfield Arts Forum was incorporated as a Charitable Incorporated Organisation (CIO) on 19 December 2023, registered with the Charity Commission. Prior to incorporation, the organisation operated as an unincorporated group with a common charitable purpose. This note outlines the transition from the unincorporated group to the newly incorporated CIO and the related accounting treatment.

Transition to Incorporation

The first set of financial statements covers the period from 13 December 2023 to 31 March 2025. The transition from the unincorporated group to the CIO has been accounted for as follows:

- 1 **Recognition of Assets and Liabilities**
Assets and liabilities of the unincorporated group have been recognised in the CIO's balance sheet at fair value on the date of incorporation. This includes cash, investments, property, and liabilities assumed by the CIO, such as debts and grant commitments.
- 2 **Funds and Reserves**
Funds from the unincorporated group have been transferred to the CIO's balance sheet, classified into restricted and unrestricted funds, in line with SORP. Restricted funds, designated for specific purposes, and unrestricted funds, for general use, are separately recognised.
- 3 **Income and Expenditure Pre-Incorporation**
Income and expenditure of the unincorporated group up to incorporation, directly related to the CIO's activities, have been included in the first financial statements.
- 4 **Grants, Donations, and Fundraising**
Grants, donations, and fundraising proceeds raised by the unincorporated group for the purposes of the CIO have been recognised as income in the CIO's accounts, in accordance with SORP.

Northfield Arts Forum

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

**15 TRANSITION FROM AN UNINCORPORATED GROUP TO A CHARITABLE INCORPORATED
ORGANISATION (CIO)**

Transition to Incorporation - continued

5 Accounting for Post-Incorporation Transactions

The financial statements reflect income and expenditure from the date of incorporation, with all activities recorded according to SORP.

6 Fair Value Measurement

All assets and liabilities have been recognised at fair value on incorporation. Necessary adjustments for the fair value measurement have been made in line with SORP for newly incorporated entities.

7 Adjustments for Transition

The first year's accounts reflect necessary adjustments for the transition, including fair value measurement and reclassification of funds, ensuring transparency.