



Annual Report and Financial Statements
for the year ended
31st August 2021

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

Charity Number: 1150546

Registered Company Number: 8110220

The Forum (Northallerton) Ltd
Annual Report and Financial Statements
for the year ended 31st August 2021

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Introduction

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

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

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

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

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

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

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

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

A Summary of our Activities in 2020/21

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

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

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

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

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

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

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

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

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

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

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

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

Financial Review

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our Review of our Reserves

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

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

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

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

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

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

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

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

Our Staff Team and Volunteers

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

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

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

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

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

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

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

Trustees

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

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

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

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

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

Charity name: The Forum (Northallerton) Ltd

Charity registration number:1150546

Company number:8110220

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<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>Because of Covid, the ability of the Forum to deliver its services during 2020-21 has been severely hampered by the direct and indirect effects of the pandemic and the Government restrictions in place during the year.</p> <p>The underlying intention of the Forum remains the same as in previous years ie to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following:</p> <ul style="list-style-type: none">• Providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community;• Providing a cinema for Northallerton and area;• Providing a programme of "Live Stream" events;• Promoting a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests;• Continuing to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues. <p>In providing this programme we try to ensure that there is something on offer to attract all parts of our local</p>

		<p>community, as set out in our objectives, but also across all age groups.</p> <p>Within the context of a year affected by the pandemic we have sought to deliver these objectives where possible and viable for the Forum to do so.</p> <p>Recognising the community benefit of ensuring that an accessible Covid Vaccination Centre was available in Northallerton we were pleased to provide the base for this Centre from December 2020 at the start of the vaccination programme to June 2021 when we sought to restart our main community use programme as set out above.</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.

Additional information

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

Achievements and performance

<p>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.</p>	<p>Para 1.20</p>	<p>This detail is provided in the Directors' Report included elsewhere in this document.</p>
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Financial review

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

		Having dealt with the quantifiable matters, and taken the decision in respect of short-term Covid related deficits, the Board has recognised the potential financial consequences of a potential forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies on at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. As in previous years when this has been highlighted in our report, the Board has concluded, therefore, that it would be prudent not to commit the whole of the uncommitted balance at this time, and until the position is clear. This position remains the case, with the proviso that the reserves must be available to meet any short-term Covid related deficit as mentioned above.																										
Amount of reserves held	Para 1.22	<table border="1"> <tr> <td>Working capital and risk contingency</td> <td>£75,000</td> </tr> <tr> <td>To cover undepreciated capital expenditure</td> <td>£24,351</td> </tr> <tr> <td>Equipment Service Reserve. Previous designated reserve now transferred general reserve.</td> <td>NIL</td> </tr> <tr> <td>Uncommitted balance at 31st August 2021</td> <td>£69,799</td> </tr> <tr> <td>Subtotal Unrestricted Fund</td> <td>£169,150</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Arts Development and Recovery Fund</td> <td>£9,476</td> </tr> <tr> <td>Development Fund for Young People's Activities</td> <td>£750</td> </tr> <tr> <td>Defibrillator Renewals Fund</td> <td>£169</td> </tr> <tr> <td>Relaxed Screenings Fund</td> <td>£97</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Total Funds at 31st August 2021</td> <td>£179,642</td> </tr> <tr> <td colspan="2">See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2021.</td> </tr> </table>	Working capital and risk contingency	£75,000	To cover undepreciated capital expenditure	£24,351	Equipment Service Reserve. Previous designated reserve now transferred general reserve.	NIL	Uncommitted balance at 31st August 2021	£69,799	Subtotal Unrestricted Fund	£169,150			Arts Development and Recovery Fund	£9,476	Development Fund for Young People's Activities	£750	Defibrillator Renewals Fund	£169	Relaxed Screenings Fund	£97			Total Funds at 31st August 2021	£179,642	See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2021.	
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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	The impact of the Covid pandemic has been significant. There is still a risk that further measures may be implemented by the Government which might impact directly on our operations. Even if no changes to the public health situation or Government measures arise, it seems likely that the pandemic will impact in the medium term on the willingness of hirers and audiences to return																										

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

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

Structure, governance and management

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

		<p>During 2020-21 two trustees stood down, one because of ill health and the other because of a move out of the area. Three existing trustees stood for re-appointment at the AGM in March 2021 and were duly re-appointed.</p> <p>Since the beginning of 2021-22 two new Trustees have been co-opted to the Board and will stand for election at the next AGM. Two further nominations will be put to members at the AGM</p> <p>No external body is entitled to appoint a Trustee.</p>
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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. During 2020-21 this has been by a mix of face to face and Zoom meetings.</p> <p>As we move out of period impacted by Covid we are reviewing ways of working that may impact on such things as Trustee Portfolios and Subgroups.</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>From 1st April 2017 Northallerton has had a Business Improvement District (BID) focussed on the town's High Street. Although the Forum lies just outside the designated area, the Board agreed to become a Voluntary Member of the BID because of the links</p>

		<p>between our success factors and those relevant to the BID. Where appropriate we seek to support BID initiatives. In the past our membership of the BID has also given us access to valuable networking opportunities and services being provided to members such as training opportunities. We have also taken advantage of events held by the BID to showcase and market the Forum. Such opportunities have been limited this year by the impact of Covid measures.</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 2020-21. Should this be the case such payments would be disclosed in note 28 to the accounts. No financial benefit is taken by the Trustee in question.</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	The Forum (Northallerton) Ltd
Other name the charity uses	The Forum Northallerton
Registered charity number	1150546
Charity's principal address	The Forum, Bullamoor Road, Northallerton, North Yorkshire, DL6 1LP

Names of the charity trustees who manage the charity

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

Changes to Trustees since 1st September 2021

Graeme Howe – co-opted to the Board on 16/09/21

Frances Gallagher - co-opted to the Board on 16/09/21

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

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

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

Name of Forum Manager – Anita Lee.

Declarations

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

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

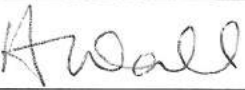

Signed on behalf of the charity's trustees/directors

Signatures

Full names

Position

Date

	
Anne Wall	Deborah Munton
Chair of Trustees	Company Secretary

24th November 2021

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/directors/members of

The Forum (Northallerton) Ltd

On accounts for the year ended

31st August 2021

Charity no.:

1150546

Company no.:

8110220

Set out on pages

19 to 47

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

Responsibilities and basis of report

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

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


Independent examiner's statement

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

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

- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  **Date:** 23/11/2021

Name: Karen Wood

Relevant professional qualification(s) or body (if any): Associate of the Chartered Institute of Management Accountants

Address: Outsource Accounting Services and Independent Examinations
The Hiscox Building, Peasholme Green, York
YO1 7PR

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

Section A Statement of financial activities

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

Section B Balance sheet

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

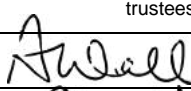
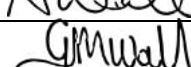
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

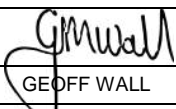
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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

Signed by one or two trustees/directors on behalf of all the trustees/directors

	Print Name	Date of approval dd/mm/yyyy
	ANNE WALL	23/11/2021
	GEOFF WALL	23/11/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	23/11/2021
GEOFF WALL	

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with*

✓

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

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

Yes

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

At the reporting date we have a good level of reserves and the Board considers these sufficient to deal with issues that may arise in the next period because of Covid
--

Disclosure of any uncertainties that make the going concern assumption doubtful;

The uncertainties relate to the ongoing impact of Covid. Please see the Annual Report for further details on the assessment of risks.

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

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

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not Applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not Applicable
<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>	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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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"/>
	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"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<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"/>
	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 with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	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"/>
Deferred income	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"/>
Creditors	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"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<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"/>
	They are valued at cost.	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16	Yes	No	N/a
		<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)

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

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	523	-	-	523	972
	General grants provided by government/other charities/other bodies	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Total	523	-	-	523	972
Charitable activities:	Letting Fees inc commission on ticket sales	46,791	-	-	46,791	52,823
	Forum Events	29,333	-	-	29,333	84,487
	Cinema	966	-	-	966	17,380
	Live Stream Events	2,948	-	-	2,948	20,684
	Bar	5,620	-	-	5,620	28,072
	Catering and Vending	2,643	-	-	2,643	10,333
	Equipment Service	2,222	-	-	2,222	1,915
	Membership subscriptions and sponsorships which have an element of benefit	-	-	-	-	250
	Box Office Card Fees	2,059	-	-	2,059	3,901
	Contribution from Hirers to PRS Charges	-	-	-	-	788
	Other	259	-	-	259	763
Total	92,841	-	-	92,841	221,396	
Other trading activities:		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	240	-	-	240	533
	Total	240	-	-	240	533
Separate material items of income:	Covid- 19 Business Support Grant	26,500	-	-	26,500	25,000
	Covid-19 Job Retention Scheme Grant	-	26,356	-	26,356	18,502
	Grant for Critical Friend Exercise	-	-	-	-	15,028
	Total	26,500	26,356	-	52,856	58,530
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	120,104	26,356	-	146,460	281,431	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)	Grant towards cost of Relaxed Screenings (£200); Job Retention Scheme Grant (£18502); Grant for Critical Friend exercise (£15,028)					
Where any endowment fund is converted into income in the reporting period or prior period, please give the reason for the conversion.	Not Applicable					
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Analysis is sufficient to identify material items.					

Note 4 Analysis of receipts of government grants

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

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

	This year	Last year
<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	-	-
	-	-

	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

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of Generating Funds	-	-	-	-	-	-	-	-
Forum Events	22,990	-	-	22,990	66,440	-	-	66,440
Cinema	607	-	-	607	6,845	103	-	6,948
Live Stream Events	1,798	-	-	1,798	11,718	-	-	11,718
Cost relating to Cinema Projector	469	-	-	469	954	-	-	954
Bar	2,392	-	-	2,392	15,128	-	-	15,128
Catering and Vending	1,299	-	-	1,299	4,724	-	-	4,724
Sales Promotion	783	-	-	783	3,475	-	-	3,475
Equipment Service	1,000	-	-	1,000	220	-	-	220
Organisational Costs	-	-	-	-	-	-	-	-
Staffing Costs	45,487	26,356	-	71,843	72,566	18,502	-	91,068
Premises - Utilities	20,977	-	-	20,977	15,240	-	-	15,240
Premises - Other	9,148	-	-	9,148	28,129	-	-	28,129
Equipment	6,483	-	-	6,483	916	-	-	916
Depreciation	5,672	-	-	5,672	5,672	-	-	5,672
Office Expenses	9,660	-	-	9,660	13,222	-	-	13,222
Professional Fees	542	-	-	542	828	-	-	828
Bank Charges	309	-	-	309	1,119	-	-	1,119
Write Off Bad Debts	-	-	-	-	64	-	-	64
General Expenses	4,333	-	-	4,333	8,078	-	-	8,078
Governance Costs	-	-	-	-	-	-	-	-
Independent Examiners Fee	600	-	-	600	600	-	-	600
Company Operating Costs	48	-	-	48	13	-	-	13
Donations made from Proceeds of Community Fundraising Events	-	-	-	-	-	-	-	-
Donations	-	-	-	-	1,986	-	-	1,986
Total expenditure on charitable activities	134,597	26,356	-	160,953	257,937	18,605	-	276,542
Separate material item of expense								
"Critical Friend" Exercise	-	-	-	-	-	15,028	-	15,028
Total	-	-	-	-	-	15,028	-	15,028
Other								
Other	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	134,597	26,356	-	160,953	257,937	33,633	-	291,570

Note 7 Extraordinary items

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

Note 8 Funds received as agent

Not Applicable

Note 9 Support Costs

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

The Forum does not allocate non direct organisational costs across activities

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

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	70,786	87,348
Social security costs	223	2,258
Pension costs (defined contribution scheme)	804	1,321
Recruitment Costs	-	141
Staff and Volunteer Training	30	-
Other Employee and Volunteer Related Costs	-	-
Total staff costs	71,843	91,068

Staff costs are shown gross. In 2020-21 the accounts reflect a Job Retention Scheme Grant of £26,356 to offset our costs for staff on Furlough for the period up to August 2021. In 2019-20 the equivalent figure was £18,502

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

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

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

TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

No payments were made to the Trustees of the Charity. The most senior role on the staff group - The Forum Manager - was paid less than the £60k limit in the last year and it is not considered appropriate to share personal details of the salary arrangements in this note

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number as at 31/8/2021	Last year Number as at 31/8/2020
Fundraising	-	-
Charitable Activities	6 (3.13 FTE)	8 (4.00 FTE)
Governance	-	-
Other	-	-
Total	6 (3.13 FTE)	8(4.00 FTE)

The headcount and FTE are based on staff in post and their contractual hours. On 31st August 2021 two of our team were on Flexible Furlough and working less than their contractual hours. The figure also includes a member of staff on maternity leave (FTE 0.25). On 31st August 2020 most of our team was on Flexible Furlough and one member of staff (FTE 0.38) was on extended sick leave.

11.3 Ex-gratia payments to employees and others (excluding trustees)

None

11.4 Redundancy payments

None

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

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

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	804	1,321

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All costs were allocated to unrestricted funds

For the period when staff were placed on furlough to the end of July 2020 the Government Job Retention Scheme made a contribution to the cost of employer pension contributions. The amount covered by grant (£136) has been included in the restricted funds costs for staffing met by that grant.

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

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Not Applicable

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

Not Applicable

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

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Not Applicable

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Not Applicable

Note 13 Grantmaking

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

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

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

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

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

Last year:

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,986		NIL	1,986
Total	1,986	-	-	1,986

Please enter "Nil" if the charity does not identify and/or allocate support costs.

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of Remembrance Day concert	1,415
Macmillan Cancer Support	General donation made from proceeds of community fundraising coffee morning	240
Dementia Forward	General donation made from proceeds of community fundraising coffee morning	186
Guide Dogs for the Blind	General donation made from proceeds of community fundraising coffee morning	127
Solving Kids Cancer	Additional donation in respect of community fundraising coffee morning held in 2018-19	18
TOTAL GRANTS PAID		1,986

Note 14 Tangible fixed assets**14.1 Cost or valuation**

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

14.2 Depreciation and impairments

Basis	N/A	N/A	SL	SL	
Straight Line ("SL") or Reducing Balance ("RB")					
Rate			10%	20% furnishing 10% equipment	
At beginning of the year	-	-	20,108	13,484	33,592
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	1,746	5,672
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	24,034	15,230	39,264

14.3 Net book value

Net book value at the beginning of the year	-	-	19,150	10,873	30,023
Net book value at the end of the year	-	-	15,224	9,127	24,351

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

No impairment recorded in either this year or last year

14.5 Revaluation

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

the effective date of the revaluation

Not Applicable

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

None in either year

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

None in either year

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

None in either year

Note 15**Intangible assets***The Forum has no Intangible Assets***Note 16****Heritage assets***The Forum has no Heritage Assets***Note 17****Investment assets***The Forum has no Investment Assets*

Note 18

Stocks

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

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	2,122	-	-	-
<i>Added in period</i>	-	4,693	-	-	-
<i>Expensed in period</i>	-	3,691	-	-	-
<i>Impaired</i>	-	1,158	-	-	-
<i>Closing</i>	-	1,966	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	1,966	-	-	-
Total previous year	-	2,122	-	-	-

Note: The impaired stock reflects items going "out of life" in the period up to 31st August 2021 that were not saleable because of the Covid - 19 closure. In respect of non-alcoholic drinks, these were made available to the NHS team using the Forum as a vaccination centre at no cost. The impaired stock value of £1,158 was offset by £307 of returned beer duty, giving a net charge to the accounts of £851

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

None either this year or last year

Note 19 Debtors and prepayments**19.1 Analysis of debtors**

Trade debtors	
Prepayments and accrued income	
Other debtors (Job Retention Grant - balance due to 31st August)	
Other debtors (Sum due from Card Merchant Services at year end)	
Less: Provision for Bad Debts	
Total	

This year	Last year
£	£
3,210	379
1,940	3,965
324	3,447
7,512	1,511
- 1,000	- 1,000
11,986	8,302

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

Trade debtors	
Prepayments and accrued income	
Other debtors	

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	21,499	2,703	-	-
Accruals and deferred income	66,300	47,981	460	-
Income in advance for third party shows	21,467	13,000	-	-
Outstanding Gift Vouchers and Credit Notes	6,546	5,339	-	-
Taxation and social security	1,470	1,535	-	-
Company Credit Card outstanding items	546	180	-	-
Other creditors	165	2,007	-	-
Total	117,993	72,745	460	-

Note: The £460 relates to ticket pre-sales for an event rearranged because of Covid issues to September 2022

20.2 Deferred income

Please explain the reasons why income is deferred.

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into account at the date the show takes place. For third party events the income is dealt with as part of the post show settlement. Deposits and pre-payments for room hire taking place after the year end are also accrued. A deferred income account for ticket monies was set up in 2020-21 and the figures below reflect that change in accounting treatment. In the previous year a deferred income account was not maintained but an exercise was carried out at the year end to assess and accrue ticket monies for events after the end of the financial year using our box office system records. The figures for both years are impacted by the need to carry forward income in respect of shows postponed because of Covid -19, as well as outstanding credit notes and gift vouchers offered to those who did not take refunds for cancelled shows.

Movement in deferred income account for ticket monies

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 £
-	Deferred
109,745	Income
- 24,427	Account
-	Not used
85,318	See note

Note 21 Provisions for liabilities and charges

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

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- 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 as soon as possible after the completion of the event with a net settlement made if possible within 10 days. At present surplus funds are held in a bank deposit account with instant access. No hedging is undertaken

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Not Applicable

Note 23 Contingent liabilities and contingent assets

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

Note 24 Cash at bank and in hand

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

This year	Last year
£	£
-	-
222,840	192,599
36,507	33,639
445	195
259,792	226,433

Note 25 Fair value of assets and liabilities**Note applies to both this year and last year**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Based on experience, our exposure to credit risk is low, with amounts written off each year being under £1000. (£0 in 2020/21 and £64 in 2019/20). We have, however, agreed a provision in the Balance Sheet against such risk at £1000, and this sum has been maintained since 2012/13. Our current position on liquidity risk is low. Cash balances are high and sums are held in a deposit account with instant access. We hold no investments subject to market risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

None.

Note 26 Events after the end of the reporting period

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

Please provide details of the nature of the event

Not Applicable

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Not Applicable

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was 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	2,000	-	-	2,000	-	-
General Unrestricted Fund	U		181,643	120,104	134,597	2,000	-	169,150
Total Funds			194,135	146,460	160,953	-	-	179,642

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

Yes*	No*
✓	✓

Note 27 Charity funds (cont)

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

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

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

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development Fund	R	To support the promotion of a wider range of arts and cultural events. The Fund is available to underwrite any deficit incurred should events identified by the Board under the terms of the Fund incur such a deficit. There was no call on the Fund in 2019-20	9,476	-	-	-	-	9,476
Development Fund for Young People's Activities	R	The Fund was created with monies 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 2019-20	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 2019-20	169	-	-	-	-	169
Critical Friend Exercise	R	Hambleton District Council grant paid for this piece of work.	-	15,028	15,028	-	-	-
Job Retention Scheme	R	Government Scheme to meet specific costs incurred for furloughed staff. Eligible spend to year end matched with grant entitlement.	-	18,502	18,502	-	-	-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales	-	200	103	-	-	97
Equipment Service Fund	U	Reserve for repair or replacement of items used in the equipment service that cannot be met from current income. There was no call on the Fund in 2019-20	2,000.00	-	-	-	-	2,000
General Unrestricted Fund Balance	U		191,879	247,701	257,937	-	-	181,643
Total Funds			204,274	281,431	291,570	-	-	194,135

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

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

Last year

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

27.4 Designated funds

This year

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

Last year

Planned use	Purpose of the designation	Amount
Equipment Service Fund	A fund available for additional equipment for the service, or to meet high maintenance or renewal costs in any year.	£2,000

Note 28 Transactions with trustees and related parties**28.1 Trustee remuneration and benefits**

This year

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

TRUE

Last year

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

TRUE

28.2 Trustees' expenses

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

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

This year

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

TRUE

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

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

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

Not Applicable

Last year

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

TRUE

Note 29**Additional Disclosures**

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

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