



Annual Report and Financial Statements
for the year ended
31st August 2020

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 2020

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Introduction

This Annual Report provides information on what we have been doing in the 12 months to 31st August 2020.

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.

2020 has been an extraordinary year for the Forum, with the challenges presented by the outbreak of the Covid pandemic in March, and uncertainties seem set to continue well into 2021.

This year, therefore, our Directors' Report for the year ended 31st August 2020 needs to focus as much on the period ahead as it does looking back to the financial year that has just finished.

In general terms, the first part of our year from September 2019 to February 2020 went according to our plans, and we had a successful period of operation. Normally in this report we look at comparative information on our performance, including audience numbers and range of activities between years, but this seems of less relevance this year, so has been excluded.

During the first part of the year, however, we continued to provide a wide range of activity, both through our own promotions, and by continuing to offer a welcoming and accessible venue for our hirers. On the entertainment side of things we continued to provide a venue for many community performing arts organisations, as well as commercial organisations for a range of well received talks from high profile speakers. Our venue hires continued to provide for a wide range of activities aimed at the very young to the not so young, and we also provided space for a number of organisations in the town for business meetings or to provide some of their public facing services.

A Summary of our Activities in 2019/20

Overall we are satisfied that our range of activities in the period to March 2020 met our commitment to providing a public benefit to a wide cross section of those living in Northallerton and the surrounding area, as well as further afield.

Some of our notable successes in this first period of the year were:

A wide range of talks from well known speakers including Doug Allan, Sir Ranulph Fiennes and Sir Tony McCoy

Plenty of big names from the comedy world including Jack Dee, Andy Parsons, Flo and Joan and Simon Brodwin

A wide range of music, with the main focus on Tribute Acts including Bulsara and his Queenies – Queen Tribute, Woman Like Me - Little Mix Tribute, Swede Dreams – Abba Tribute and Monsters of Rock covering a range of heavy metal bands

Theatrical shows for children and families including Tom Rolfe's Wizard of Oz, and a Christmas offering Santa in Love

Our cinema offer had some big successes – for example with Downton Abbey and Little Women. Our Live Screen and Events Cinema also had some good attendances – for example the musicals Kinky Boots and 42nd Street, National Theatre Live showings of Fleabag, and One Man Two Guvnors, and another well attended concert performance from Andre Rieu

We hosted a wide range of productions by local community groups with good houses for Northallerton Musical Theatre Company with The Sound of Music, The Allerton Players with The Games Afoot, the Northallerton Amateur Variety Company with Snow White and the 7 Dwarfs, Crash Bang Wallop with Crazy for You, the Male Voice Choir with their popular pre-Christmas concert and a dance show Moving Still.

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

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

In November 2019 we held a Remembrance Day Concert with all the ticket monies amounting to £1,415 donated to The Ben Hyde Trust.

We gave the opportunity to Hambleton Foodshare to address the audience about their work and to hold a bucket collection linked to our showing of the film "Sorry We Missed You".

We assisted a number of other charities, for example by continuing to provide complimentary cinema admission tickets to a number of organisations for their fundraising events.

A number of our hirers used the venue for major fundraising events for charities. To name a few examples: The Northallerton Mowbray Rotary Club, Herriot Hospice Homecare, and The Firefighters Charity. A number of our performance groups also provide part of the proceeds of their shows to charity. Our ability to provide a successful venue drawing good audience numbers is obviously of assistance to them in raising funds.

We continued to run Relaxed Screenings of classic films chosen to be suitable, in particular but not exclusively, for those with dementia and their carers. These are shown in a relaxed setting, with an interval at which teas and coffees are served. Whilst these screenings continued to run at a loss we believe they are an important part of our community offer. During the year we were pleased to receive a donation of £200 to support this programme and to underwrite losses incurred, and part of this was utilised in the year.

We continued our partnership with "Scones 4 U", a young adults group with special needs, which provided a "Pop Up" Café in the foyer on many Thursday mornings during the year, serving drinks and fresh baked scones and cakes. We were happy to allow this use with no charge to the group. As well as an opportunity to raise funds for the group, the project continued to allow those taking part to gain important life skills and have an enjoyable time as well. Working in conjunction with the same group we have also held a number of special coffee mornings to raise funds on behalf of good causes. As well as coffee and scones or cake, we have raised funds through raffles and tombolas.

The following donations were made in year arising from these events:

- Solving Kids Cancer (Freddie's Fight) - £18 - balance of donations from an event held in 2018/19
- Macmillan Cancer Support - £240
- Dementia Forward - £186
- Guide Dogs for the Blind - £127

Having been let down at the last moment by another venue we were pleased to offer space to Cancer Research at no charge to hold a special sale. They were able to raise £400 at this event.

To assist in ensuring high take-up levels we were pleased to provide space without charge to community nurses running the Childhood Immunisation Clinics to see the children and give them their flu vaccinations.

Medium Term Planning – Pre Covid

During the first part of the financial year we started in earnest the process of refreshing our medium-term plans. With the potential arrival of a cinema in Northallerton, and the impact that would have on what had been, since we opened, a very important part of our offer, it was necessary for us to think about how programmes of events and our approach to hiring the venue might need to change to meet this challenge. We also needed to think carefully about the respective roles of the staff, volunteers, and trustees in supporting the operation of our business. This process started in late 2019, and we are grateful for the valuable inputs from staff and volunteers to this process, and also to Hambleton District Council for agreeing to support the costs of putting in place external input to act as our “Critical Friends” during this exercise.

The work gave much food for thought, but the finalisation of the review phase coincided with the beginning of the Covid outbreak. As the impact of the Covid pandemic has prolonged, it is clear that whilst many of the messages are important, our present and future operating environment has changed radically. So whilst we were able to start the process of implementing some of the changes identified as part of this work, our priority at this time became one of surviving the first period of closure, and since the late summer, looking at how we might reopen and manage our services as we hopefully return to more normal times later in 2021. We will return to the key issues from the exercise in due course, taking account of changes that will inevitably arise as we start to understand the “new normal”.

The Impact of the Covid Pandemic on our Organisation

In March, with the need to close the Forum to the public, we looked at how we might deal with the period ahead. Utilising the Government’s Job Retention Scheme, most of our staff were placed on furlough from late March, with our Manager and Assistant Manager remaining in place initially to deal with the inevitable need to postpone and rearrange, or in a number of cases cancel, programmes for the period ahead, and sort out ticketing matters. At that stage of the pandemic we anticipated a relatively short period of disruption and looked to shows and events returning from autumn 2020. As matters unfolded it became increasingly clear, however, that things would not return to normal at that time, and the last few months have meant a number of changes to our plans, with many programmed items pushed back further into 2021 or even later. As we moved into May all staff with the exception of Manager were on furlough, with support being provided by the trustees to keep the business “ticking over”. With the Government decision to allow the reopening of cinema, and then to permit live performances, albeit with social distancing , we decided to reopen with a limited programme of films at the beginning of August. There were mixed fortunes for the first three weekends of films, and it became clear that continuing this approach was not viable. In part this reflected a lack of suitable films for our potential audiences, and also a reluctance on the part of many to return to the Forum at that stage. This was undoubtedly exacerbated by the decision taken by Government that audiences needed to wear masks as well as sitting in socially distanced seats.

During the period of closure, and then very limited opening, we were able to contain the costs of the building as well as controlling other organisational costs. We are grateful for the support provided by the Government through the Job Retention (Furlough) Scheme Grant (£18,502) which has been invaluable during this period, as was the grant we received of £25,000 to meet some of our fixed and Covid related costs.

Financial Review

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

The successful first part of our year, and the support we received from Government funding during the second part of the year has meant that our financial performance for 2019-20 as a whole has been better than might have been expected given the closure. Our final deficit for the year was £10,139, meaning that we have not had to draw significantly on our reserves for this year. As at 31st August 2020 these stood at £194,135.

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 compared with equivalent net figures from 2018-19. Looking at the complete table, these figures show clearly how the Government support measures have been crucial in leading to the overall satisfactory financial position at the end of the year. It should be noted, however, that this summary 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.

		2019-20		2018-19
	Income	Direct	Net	
		Costs	Contribution	
	£k	£k	£k	£k
Sources of Funds				
Donations and legacies	972	-	972	659
Charitable Activities				
Letting Fees	52,823	-	52,823	88,215
Forum Events	84,487	66,440	18,047	29,120
Cinema	17,380	7,902	9,478	14,869
Live Streamings and Event Cinema	20,684	11,718	8,966	11,531
Bar	28,072	15,128	12,944	17,579
Catering	10,333	4,724	5,609	8,160
Equipment Service	1,915	220	1,695	2,855
Other Income	5,702	-	5,702	7,803
	221,396	106,132	115,264	180,132
Investment (Interest)	533	-	533	398
Separate Material Items of Income				
Critical Friend Grant	15,028	-	15,028	
Covid Business Support Grant	25,000	-	25,000	-
Job Retention Scheme Grant	18,502	-	18,502	-
	58,530	-	58,530	-
	Totals	281,431	106,132	175,299
Spent On				
Charitable Activities				
Donations to Charities and Good Causes		1,986	1,986	2,661
Staffing		91,068	91,068	89,338
Premises Related		43,369	43,369	60,826
Equipment incl. Depreciation		6,588	6,588	7,056
Sales Promotion		3,475	3,475	6,128
Other Costs		23,311	23,311	22,804
Governance		613	613	613
		170,410	170,410	189,426
Separate Material Item of Expense				
Critical Friend Project		15,028	15,028	-
	Totals	185,438	185,438	189,426
Overall (Deficit)/Surplus	281,431	291,570	(10,139)	(8,237)

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 on their intended purpose, grants received for the “Critical Friend” project and the Job Retention Scheme/Furlough Grant payable to support staffing costs during Pandemic. We received and spent only part of a donation given to support the cost of our Relaxed Cinema programme. The balance of £97 from that donation is available in future to support that work. In total, therefore, we had an increase of £97 in restricted funds at the end of the year which stood in total at £10,492.

The deficit on our unrestricted funds of £10,236 during the year means that as at 31st August 2020 we had a balance of £183,643 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 page 13 of the report.

Looking to the Future – including financial prospects for 2020-21

As we considered our plans for re-opening, the Board recognised that The Forum provides an important base for community activity as well as entertainment in the town. This is core to the public benefit provided by our charity and we considered it important that we provided a focus and an opportunity for the community to start to return to normal. On that basis we took a decision that we should seek to open for those groups willing and able to return to the Forum from September. Not all of our longstanding groups were in a position to do so, and this picture may continue well into the future. The steady progress that had become apparent during September and October has been impacted by the decision by Government for a further lockdown from 5th November, and this leads to further uncertainty about prospects in the longer term. It is already clear, however, that a number of our users have re-assessed their approach to providing a service, and so we already see evidence that our customer base will shrink as new approaches are sought. Offsetting this we have been able to attract some new bookings linked to our ability to provide a Covid – secure building for certain types of event, although this progress has been impacted by the latest lockdown measures. It may take some considerable time for the future pattern of use and demand to settle, and this presents a key risk for the future.

We have also provided, where we can, a limited range of entertainment-based events. Social distancing has meant that many events that might otherwise have been held over the months ahead are simply not viable for either the Forum or the performing organisation, and this means a very limited programme in the period up to April at least.

Financially this approach to limited opening provides a challenge. Our future planning is based on making a series of assumptions, not all of which are in our control, both in terms of the number and range of activities, and the extent to which people will feel able to support these during these difficult times. We believe that these plans are based on realistic assumptions, but these are being kept under constant review to deal with changing circumstances. In summary, however, the plans show significant operating deficits in our first two quarters, with matters picking up and potentially approaching something nearer to break even as we move into the second half of our financial year. Because of our strong reserve position, we consider that the likely level of these deficits can be contained within our available reserves. And as long as matters improve as we move into the spring and summer of next year, this analysis gives us confidence we can move forward from there. We recognise, however, the significant risk facing the Forum in the period ahead.

We are grateful for the Government support that continues to be offered. It seems this is likely to be more limited moving forward, although recent events arising from changes to the Governments plans at the time of the second lockdown show that things can change rapidly in terms of decisions on those support packages and how they apply to areas depending on their Covid measure status.

The Job Retention Scheme was originally due to finish at the end of October, but due to the latest lockdown has now been extended to the end of March 2021. The Forum has and will continue to take advantage of this scheme.

We have received the £2,000 grant support available to businesses forced to close during the second national lockdown. This will assist in meeting our costs during this lockdown period and more generally during our limited opening period. North Yorkshire came out of that lockdown in Tier 2. The measures in place for this Tier have a similar impact to the pre-lockdown measures on our offer, with the exception of household groups or bubbles replacing the rule of 6 in our socially distanced audience configurations. We do not know what the future may bring in the months ahead or what measures and financial support will be in place for this area should more stringent Covid measures be put in place. This will be kept under close review.

Our Review of our Reserves

As noted above our Reserves as at 31st August were £194,135. Whilst a healthy balance, the analysis of our prospects for 2020-21 summarised above, are relevant when determining the sufficiency of this reserve, and in particular how it might be impacted by the effects of the ongoing Covid pandemic.

In previous years we have determined a figure of £50,000 as the sum 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. The Board has reviewed this in the context of the level of uncertainty that might apply even after the worst of the Covid Pandemic is passed and has concluded that we should increase that figure to £75,000.

That exercise looked at the medium term requirement if our assumptions about a return to some sort of “new normal” in the late spring and summer of 2021 prove to be realistic.

During the first half of 2020-21 we will inevitably incur a deficit. Because things are so uncertain we believe it is not appropriate to put a figure on that for the purposes of this report as matter change regularly. We will seek to minimise that deficit, and believe that our uncommitted reserve will prove sufficient to get us over this difficult period.

As part of this review we have decided that we should re-purpose slightly one of our Restricted Reserves. The Arts Development Fund has been available at the discretion of the Board to underwrite the possibility that losses on box office receipts compared with direct costs might be incurred when we try something new or seek to develop one of our entertainment strands. It has been used in the past, in particular, to seek to expand our offer of live theatre. We consider that some of our genre offers that have in recent times been able to cover direct costs and make meaningful gross surpluses might struggle as we seek to re-engage audiences. We intend, therefore, to use the Fund more generally as a way of underwriting events not just in terms of direct costs, but based on reasonable assessments of audience numbers and hence net income, and across our wider offer. This will enable us to rebuild our programmes with more confidence. The initial funding for this reserve came from monies transferred to the Forum from an organisation, Hambleton Arts, that is no longer in existence, and whilst the initial approach to using the funds was agreed with them at the time they transferred a balance of funding at closure, we believe the revised approach, aimed at ensuring a return to a wide programme of events for the local community, is in keeping with the initial intention of the transfer.

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 for the work put in this year to develop and support our programme in the first half of the year, and during the difficult circumstances as the year progressed.

We have 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. With regret, however, our assessment of future workload has meant that from the end of October 2020 we had to lay off two members of staff who joined the team last February just before Covid hit. We have also said goodbye to another member of the team because of ill health.

This means that some of the changes we had started to implement earlier in the year have been impacted.

Last December we said goodbye to a long serving member of the team Sue Jones, and we thank her for her hard work and commitment to the Forum over that long period. We felt able as part of a staffing review carried out at that time to strengthen the team with particular reference to providing house management cover for an increasingly busy programme in prospect, and to review and strengthen our ability to recruit and support our volunteer team.

We had identified a need to recruit new members to the volunteer team to replace those moving on, and early work had commenced on that. We were using the Medium Term Planning exercise mentioned above as a way of focussing that work, involving volunteers in that process. This has had to be placed on hold for now. We had seen a reduction in the number of those volunteering on a regular basis, and that challenge has undoubtedly increased with our period of closure and now limited opening which will continue for some months.

We look to our volunteers to carry out a wide range of tasks including box office, stewarding and running the bar. During the period affected by Covid there has been little requirement for volunteers, but we are grateful for those who have come forward to assist where necessary to support our limited programme. As at October 2020 we have 56 volunteers, excluding the Trustee Board, and we hope that most of them will continue with us as we re-open fully. Looking to the future, a challenge for the organisation will arise if a significant part of our volunteer group do not feel able to return during the period when Covid remains a risk. We will need to look again at approaches to re-engaging the current team and attracting and training new volunteers in the months ahead.

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

From: 1st September 2019 to: 31st August 2020

Charity name: The Forum (Northallerton) Ltd

Charity registration number:1150546

Company number:8110220

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To further or benefit the residents of Northallerton and the surrounding area, without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating the said residents and the local authorities, voluntary, or other organisations, in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation and leisure-time occupation, with the objective of improving the conditions of life for the residents.</p> <p>In furtherance of these objects, but not otherwise, the trustees shall have power:</p> <p>to establish or secure the establishment of a community centre, and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The company has continued 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. In summary, The Forum has undertaken the following in 2019/20:</p> <ul style="list-style-type: none"> • Provided letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community; • Provided a cinema for Northallerton and area; • Provided a programme of "Live Stream" events; • Promoted a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests; • Continued 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 community, as set out in our objectives, but also across all age groups.</p>

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

	SORP reference	
Policy on grant making	Para 1.38	The charity is not in essence a grant making body, and when we do these matters are not material to our main objectives. From time to time, however, the Forum will put on special events, such as concerts, to raise money for local charities and good causes. During 2019/20 we continued our series of fundraising coffee mornings in conjunction with Scones for U to raise monies for good causes. Funds raised have come from the sale of coffee and cakes as well as the running of a tombola with prizes donated by our volunteers and supporters. In total in 2019/20 £1,986 was given to good causes with details provided in the Annual Accounts. In 2018/19 £2,661 was given. 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>In the period up to the closure of the Forum in March 2020, arising from the Covid measures, we continued to see a high level of engagement from our volunteers, although there was evidence of a net reduction in numbers compared with previous years and it is estimated that, excluding the Trustees, there was a core of 56 volunteers during that first period of the year with others providing occasional input.</p> <p>Since partial re-opening in August 2020 our programme of events for the remaining part of 2019-20 was severely limited, and hence our need for volunteer support for events diminished. We continued to receive the support we needed during that period.</p> <p>As we move forward, the role of volunteers will remain critical, but we recognise the challenges we face in supporting and rebuilding our team. This is looked at in more detail in the Directors' Report.</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 £75k is prudent. This is an increase of £25k from last year and reflects the medium-term assessment of additional risk arising from Covid. • We also recognise the particular short-term impacts of the Covid measures on the organisation. These are likely to lead to a deficit being incurred in the first half of 2020-21 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 2020-21 to maximise the availability of the uncommitted reserve to meet such a deficit in 2020-21. • We also need to cover the net balance of our fixed assets. • We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income. • We have 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. • We aim to run the Equipment Service at a surplus, but to provide against losses or the need to replace equipment we will maintain an Equipment Service Fund. <p>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</p>

		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>£30,023</td> </tr> <tr> <td>Equipment Service Reserve</td> <td>£2,000</td> </tr> <tr> <td>Uncommitted balance as at 31 August 2019</td> <td>£76,620</td> </tr> <tr> <td>Subtotal Unrestricted Fund</td> <td>£183,643</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 as at 31 August 2020</td> <td>£194,135</td> </tr> <tr> <td colspan="2">See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2020.</td> </tr> </table>	Working capital and risk contingency	£75,000	To cover undepreciated capital expenditure	£30,023	Equipment Service Reserve	£2,000	Uncommitted balance as at 31 August 2019	£76,620	Subtotal Unrestricted Fund	£183,643			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 as at 31 August 2020	£194,135	See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2020.	
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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 measures has been significant. As well as the closure, or other operating restrictions such as social distancing, imposed by the Government 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. With ongoing Government support, and the availability of strong reserves we are confident of getting through the period until spring/summer 2021, and our current projections indicate a return to a more viable operating position later in 2021. As required, steps will be taken to review our operations to take account of emerging issues.																										

Additional information

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's principal funds come from the hire of premises, the surpluses made on events promoted by the Forum, together with the surplus on bar and catering activities linked to these uses.
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 Covid crisis, which is impacting on our ability to both hire out space at the Forum and put on events, and to the uncertainties on the timescales of that and also the willingness of our customers to return. There is a continuing additional medium term risk linked to the proposed development of a cinema as part of the Treadmills Scheme.

Structure, governance and management

Description of charity's trusts:		
Type of governing document:	Para 1.25	The Memorandum and Articles of Association form the governing documents.
How is the charity constituted?	Para 1.25	The charity is a company limited by guarantee, incorporated under the Companies Act 1985 on 19th June 2012 (company number 8110220) and obtained charitable status on 21st January 2013 (registered charity number 1150546).
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The appointment of Trustees is a matter for a vote by Members at an Annual Meeting or at an Extraordinary Meeting arranged for this purpose. The Memorandum and Articles of the charity (Clauses 30-38) set out in detail the role of Trustees and the Members of the charity at a General Meeting to appoint or re-appoint Trustees. At each Annual Meeting one third of the Trustees will stand down, based on length of service, but may seek re-appointment. The Board of Trustees has the power to co-opt (Clause 37) additional Trustees but only until the next General Meeting at which point their re-election will be a matter for vote at the Meeting. During 2019-20 one new trustee was co-opted to the Board and was duly elected at the AGM in December 2019. Three existing trustees stood for re-appointment at the AGM in December 2019 and were duly re-appointed.</p> <p>No external body is entitled to appoint a Trustee.</p>

Additional information

Policies and procedures adopted for the induction and training of trustees	Para 1.51	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
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		<p>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>
<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p>The Board normally meets monthly. During the latter part of 2019-20, however, the Board has met more regularly as and when required to deal with issues arising from the impact of Covid on our organisation. This has been by a mix of face to face and Zoom meetings.</p> <p>During the first part of 2019-20, in the period before our Covid closure, we operated a subgroup to cover Programming, with particular reference to our cinema offer. Volunteers as well as Board and Staff members sat on this subgroup to get a wider input into our plans.</p> <p>The Forum Manager attends Board Meetings and the Subgroup. 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 and the Subgroup 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 between our success factors and those relevant to the BID. We suspended our membership for our period of closure as part of our cost saving measures, but recommenced membership when we reopened in August 2020. Where appropriate we seek to support BID initiatives. Our membership of the BID has also given us access to valuable networking opportunities and services being provided to members such as training opportunities. We have also taken advantage of events held by the BID to showcase and market the Forum.</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 its 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 2019-20. 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> <p>During the year a decision was taken to upgrade some of our sound and lighting equipment with a mix of new and secondhand equipment. Some of the secondhand equipment was sourced through a business run by one of our Trustees, Paul Phillips. This involved a payment of £600. The Board is satisfied that this purchase represented good value for the Forum.</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		
3	Geoff Wall	Treasurer		
4	Alan Owens			
5	Paul Phillips			
6	John Funnell			
7	Janet Crampton			
8	Sue O'Grady			
9	Rob Bramley			
10	Deborah Munton		Co-opted 19/9/2019 (subsequently elected at AGM in December 2019)	

Changes to Trustees since 1st September 2020 – None

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

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

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

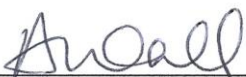
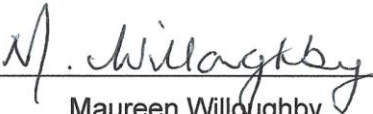
Name of Forum Manager – Anita Lee.

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

	
Anne Wall	Maureen Willoughby
Chair of Trustees	Company Secretary

3rd December 2020

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 2020

Charity no.:

1150546

Company no.:

8110220

Set out on pages

21 to 49

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Management Accountants

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
 - where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

The Forum (Northallerton) Ltd		Charity No	1150546	
		Company No	8110220	
Annual accounts for the period				
Period start date	01/09/2019	To	Period end date	31/08/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	772	200	-	972	659
Charitable activities	S02	221,396		-	221,396	313,619
Other trading activities	S03	-	-	-	-	-
Investments	S04	533	-	-	533	398
Separate material item of income	S05	25,000	33,530	-	58,530	-
Other	S06	-	-	-	-	-
Total	S07	247,701	33,730	-	281,431	314,676
Expenditure (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	257,937	18,605	-	276,542	322,913
Separate material item of expense	S10	-	15,028	-	15,028	-
Other	S11	-	-	-	-	-
Total	S12	257,937	33,633	-	291,570	322,913
Net income/(expenditure) before tax for the reporting period						
	S13	- 10,236	97	-	- 10,139	- 8,237
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	- 10,236	97	-	- 10,139	- 8,237
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	- 10,236	97	-	- 10,139	- 8,237
Transfers between funds						
	S18	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	-	-	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
Net movement in funds						
	S22	- 10,236	97	-	- 10,139	- 8,237
Reconciliation of funds:						
Total funds brought forward	S23	193,879	10,395	-	204,274	212,511
Total funds carried forward	S24	183,643	10,492	-	194,135	204,274

Section B Balance sheet

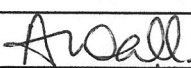
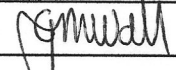
	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	30,023	-	-	30,023	27,919
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	30,023	-	-	30,023	27,919
Current assets						
Stocks (Note 18)	B06	2,122	-	-	2,122	4,366
Debtors (Note 19)	B07	4,855	3,447	-	8,302	8,165
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	219,388	7,045	-	226,433	226,378
Total current assets	B10	226,365	10,492	-	236,857	238,909
Creditors: amounts falling due within one year (Note 20)	B11	72,745	-	-	72,745	62,554
Net current assets/(liabilities)	B12	153,620	10,492	-	164,112	176,355
Total assets less current liabilities	B13	183,643	10,492	-	194,135	204,274
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	183,643	10,492	-	194,135	204,274
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		10,492		10,492	10,395
Unrestricted funds	B19	183,643			183,643	193,879
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	183,643	10,492	-	194,135	204,274

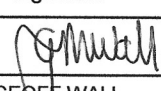
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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	3/12/2020
	GEOFF WALL	3/12/2020

Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
		3/12/2020
	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"/>

Section C

Notes to the accounts

(cont)

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	772	200		972	659
	General grants provided by government/other charities/other bodies	-	-		-	-
	Membership subscriptions and sponsorships which are in substance donations	-			-	-
	Total	772	200	-	972	659
Charitable activities:	Letting Fees inc commission on ticket sales	52,823	-	-	52,823	88,215
	Forum Events	84,487	-	-	84,487	104,412
	Cinema	17,380	-	-	17,380	31,063
	Live Stream Events	20,684	-	-	20,684	25,952
	Bar	28,072	-	-	28,072	36,186
	Catering and Vending	10,333	-	-	10,333	16,013
	Equipment Service	1,915	-	-	1,915	3,975
	Membership subscriptions and sponsorships which have an element of benefit	250	-	-	250	250
	Box Office Card Fees	3,901			3,901	4,774
	Contribution from Hirers to PRS Charges	788			788	1,974
	Other	763	-	-	763	805
Total	221,396	-	-	221,396	313,619	
Other trading activities:		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	533	-	-	533	398
	Total	533	-	-	533	398
Separate material items of income:	Covid- 19 Business Support Grant	25,000	-	-	25,000	-
	Covid-19 Job Retention Scheme Grant	-	18,502	-	18,502	-
	Grant for Critical Friend Exercise	-	15,028	-	15,028	-
	Total	25,000	33,530	-	58,530	-
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	247,701	33,730	-	281,431	314,676	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)	Not Applicable					
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	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

	Description	Last year £
Government grant	None Received	-
Other	None Received	-
	Total	-

	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	66,440	-	-	66,440	75,292	-	-	75,292
Cinema	6,845	103	-	6,948	14,370	-	-	14,370
Live Stream Events	11,718	-	-	11,718	14,421	-	-	14,421
Cost relating to Cinema Projector	954	-	-	954	1,824	-	-	1,824
Bar	15,128	-	-	15,128	18,607	-	-	18,607
Catering and Vending	4,724	-	-	4,724	7,853	-	-	7,853
Sales Promotion	3,475	-	-	3,475	6,128	-	-	6,128
Equipment Service	220	-	-	220	1,120	-	-	1,120
Organisational Costs	-	-	-	-	-	-	-	-
Staffing Costs	72,566	18,502	-	91,068	89,338	-	-	89,338
Rates, Water and Waste	3,132	-	-	3,132	4,721	-	-	4,721
Heat, Light and Power	12,108	-	-	12,108	15,710	-	-	15,710
Printing and Stationery	630	-	-	630	644	-	-	644
Telephone and Computer Charges	12,592	-	-	12,592	12,610	-	-	12,610
Professional Fees	828	-	-	828	774	-	-	774
Equipment Purchases, Hire and Rental	916	-	-	916	783	-	-	783
Premises Expenses including Maintenance	28,129	-	-	28,129	40,395	-	-	40,395
Bank Charges	1,119	-	-	1,119	668	-	-	668
Depreciation	5,672	-	-	5,672	6,273	-	-	6,273
Write Off Bad Debts	64	-	-	64	10	-	-	10
General Expenses	8,078	-	-	8,078	8,098	-	-	8,098
Governance Costs	-	-	-	-	-	-	-	-
Independent Examiners Fee	600	-	-	600	600	-	-	600
Company Operating Costs	13	-	-	13	13	-	-	13
Donations made from Proceeds of Community Fundraising Events	-	-	-	-	-	-	-	-
Donations	1,986	-	-	1,986	2,661	-	-	2,661
Total expenditure on charitable activities	257,937	18,605	-	276,542	322,913	-	-	322,913
Separate material item of expense								
"Critical Friend" Exercise	-	15,028	-	15,028	-	-	-	-
Total	-	15,028	-	15,028	-	-	-	-
Other								
Other	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	257,937	33,633	-	291,570	322,913	-	-	322,913

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	87,348	87,336
Social security costs	2,258	1,072
Pension costs (defined contribution scheme)	1,321	862
Recruitment Costs	141	
Staff and Volunteer Training	-	20
Other Employee and Volunteer Related Costs	-	48
Total staff costs	91,068	89,338

Staff costs are shown gross. In 2019-20 the accounts reflect a Job Retention Scheme Grant of £18,067 to offset our costs for staff on Furlough for the period up to August 2020.

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 31/8/2020	Last year Number as at 31/8/2019
Fundraising	-	-
Charitable Activities	8 (4.00 FTE)	6 (3.20 FTE)
Governance	-	-
Other	-	-
Total	8(4.00 FTE)	6(3.20 FTE)

The headcount and FTE are based on staff in post and their contractual hours. In August 2020 most of our team were on Flexible Furlough and working less than their contractual hours. In August 2019 we were recruiting for a replacement Finance Officer (FTE 0.38) and this position is not included in the headcount as at 31/8/2019. The figures in both years include a member of staff (FTE 0.38) on extended sick leave as at the dates shown.

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

None

11.4 Redundancy payments

None

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

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

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,321	862

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and 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.	All costs were allocated to unrestricted funds
---	--

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

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

Not Applicable

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

Not Applicable

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

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

Not Applicable

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

Not Applicable

Note 13 Grantmaking

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

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

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

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 £
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

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	2,661		NIL	2,661
Total	2,661	-	-	2,661

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	607
Scotty's Little Soldiers	General donation made from proceeds of Remembrance Day concert	607
Macmillan Cancer Support	General donation made from proceeds of community fundraising coffee morning	405
Anne Baker Bursary Fund	General donation made from proceeds of community fundraising coffee morning	351
Prostate Cancer UK	General donation made from proceeds of community fundraising coffee morning	265
Muscular Dystrophy	General donation made from proceeds of community fundraising coffee morning	191
Other unanalysed grants		-
TOTAL GRANTS PAID		2,661

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	16,581	55,839
Additions	-	-		7,776	7,776
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	-	-	16,182	11,738	27,920
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	1,746	5,672
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	20,108	13,484	33,592

14.3 Net book value

Net book value at the beginning of the year	-	-	23,076	4,843	27,919
Net book value at the end of the year	-	-	19,150	10,873	30,023

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>	-	4,366	-	-	-
<i>Added in period</i>	-	16,243	-	-	-
<i>Expensed in period</i>	-	- 17,810	-	-	-
<i>Impaired</i>	-	- 677	-	-	-
<i>Closing</i>	-	2,122	-	-	-
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	-	2,122	-	-	-
Total previous year	-	4,366	-	-	-

Note: The impaired stock reflects items going "out of life" in the period up to 31st August 2020 that were not saleable because of the Covid - 19 closure. Where appropriate these were donated to the local foodshare scheme.

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 Service at year end)	
Less: Provision for Bad Debts	
Total	

This year	Last year
£	£
379	5,307
3,965	419
3,447	-
1,511	3,439
- 1,000	- 1,000
8,302	8,165

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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,703	6,751	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	53,320	39,838	-	-
Taxation and social security	1,535	1,436	-	-
Company Credit Card outstanding items	180	341	-	-
Third party ticket sales still to reimburse	13,000	14,188	-	-
Other creditors	2,007	-	-	-
Total	72,745	62,554	-	-

Third party ticket sales includes advance sales at the box office for events taking place in 2020-21, which are settled after the event date

20.2 Deferred income

Please explain the reasons why income is deferred.

Pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent are accrued to the period in which the show takes place. Deposits and pre-payments for room hire are also accrued. Deferred income accounts are not maintained but an exercise is carried out at the year end to assess and accrue ticket monies using our box office system records. The figure in this year's accounts is 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

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

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

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
£	£
-	-
192,599	172,067
33,639	53,506
195	805
226,433	226,378

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. (£64 in 2019/20, £10 in 2018/19). 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 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	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)

27.2 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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	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. The Trustees Report for 2018-19 detailed the activity on the Fund in that year.	9,838	-	-	362	-	9,476
Development Fund for Young People's Activities	R	Initial fund balance from a transfer to the charity from the Base Project, a charity that was wound up in 2015/16. Available to support cost of activities for younger people. There were no transactions on the Fund in 2018-19.	750	-	-	-	-	750
Defibrillator Repair and Renewals Fund	R	Funding received from the Coop Community Fund. This was used for the purchase and commissioning of a Defibrillator. The balance of the funding after initial commissioning is held for future costs of replacement items such as masks and batteries and any necessary repairs	169	-	-	-	-	169
Equipment Service Fund	U	Reserve for repair or replacement of items used in the equipment service that cannot be met from current income	2,000	-	-	-	-	2,000
Fund Balance	U		199,754	314,676	- 322,913	362	-	191,879
Total Funds			212,511	314,676	- 322,913	-	-	204,274

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	Use of Arts Development Fund to underwrite the deficit on a production as set out in the 2018-19 Trustees' Report in the section on Our Special Funds on pages 9 and 10.	£362
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	A fund available for additional equipment for the service, or to meet high maintenance or renewal costs in any year.	£2,000

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)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Paul Phillips	Trustee	Payment for secondhand lighting equipment	600	N/A	N/A	N/A

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.

This was a one off payment for some equipment needed by the Forum. Mr Phillips had surplus equipment available from his sound and lighting business. The Board considered buying this represented good value in meeting our requirements as part of a larger project to improve our standard offer of sound and lighting equipment to hirers and for use in our own promoted events.

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