



Annual Report and Financial Statements  
for the year ended  
31<sup>st</sup> August 2019

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

Charity Number: 1150546

Registered Company Number: 8110220

The Forum (Northallerton) Ltd  
Annual Report and Financial Statements  
for the year ended 31<sup>st</sup> August 2019

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# TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED

31<sup>ST</sup> AUGUST 2019

## **Introduction**

This Annual Report provides information on what we have been doing in the 12 months to 31<sup>st</sup> August 2019, and reflects another busy and successful year.

The first section gives a summary of our main achievements, 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.

## **Financial Summary**

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

In our sixth year of operation we have made a deficit of £8,237. This compares with a surplus last year of £23,062. The main reason for this apparent deterioration in our finances has been a significant investment in repairing and refurbishing aspects of the building, further details of which are included later in this report. The important message is that the underlying trading position of the Forum continues to be strong, and our intention is to use some of our accumulated reserves to continue to invest in the building in the period ahead.

We saw an increase in our income from £303,426 to £314,676. This reflected an improved performance on our hire income, alongside a strong performance on our events. As part of our strategy to reduce our reliance on our screen-based offer to help manage the risks arising from the proposal to build a cinema on the Treadmills Development we continued our strategy of reducing the number of films shown and this impacted on our income from the cinema.

Our expenditure rose from £280,264 to £322,913.

There were a number of factors leading to these changes, and these are explained in more detail below.

To understand some of the trends, and using the same format included in last year's report, we have completed a financial summary, shown on page 12, that shows some key information about the sources of funds from the various activities we run at the Forum, together with a summary of the operational costs of the organisation. 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.

We set and monitor our budgets looking in particular at the net contribution made from these key areas of activity, as well as our operational costs. Our budget for the year reflected the exceptional items of spend on the building issues described in the report, and in practice our final outturn deficit of just over £8k was slightly less than the £13k deficit we had planned in our budget.

Looking at our sources of funds, letting income rose by around 4% to £88.2k last year compared with £84.8k in 2017-18. In part this reflects an increase in our hire charge rates

from January 2019. Overall our net income from events including shows, comedy, cinema and event cinema increased by 12% to £55.5k compared with £49.6k in 2017-18. More information on our programming mix and highlights is covered later in this report.

Our income from the bar and catering including refreshment sales was down by around 11% to £25.7k compared with £28.9k in 2017-18. Performance on the both these areas is very dependent on the nature of the events we run and the numbers attending.

The reduced surplus in the Equipment service was due in the main to the need to refurbish some of our staging blocks.

In respect of our organisational costs, staffing costs were impacted by the need to meet sick pay costs in the year, as well as the need to provide staff cover for events.

The variance in premises and equipment budgets reflect the particular priorities met in the year compared with the previous year pattern of spend, particularly in relation to building and equipment upgrades. In respect of equipment the 2017-18 figures reflect spend on re-equipping the bar in that year. In respect of premises spend, the programme of building maintenance and improvement described in detail in the next section of the report is the reason behind the large increase compared with 2017-18.

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).

Allowing for a transfer from the Arts Development Fund described later in the report and in the formal accounts, the net change in our unrestricted funds is a reduction of £7,875. In our restricted funds we have a reduction of £362.

Taking account of these changes our funds as at 31<sup>st</sup> August 2019 stood at £204,274 of which £10,395 is in restricted funds, and the balance of £193,879 is in unrestricted funds.

Whilst a healthy balance there are a number of matters that we have to reflect on when determining how much of this reserve might be available for future investment. Further details are set out on page 15 in the report, and lead to an initial figure of £113,960 as an uncommitted reserve at this stage.

It is necessary to stress, however, the continuing uncertainty, initially reflected in our 2016-17 Annual Report, regarding our VAT registration position.

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 two 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.

In line with our Reserves Policy, the Board took account of this position when deciding to set a deficit budget in 2018-19 to allow us to progress a priority list of major maintenance and improvement schemes for implementation in the last year. We have agreed a number of key priorities in 2019-20. At the time of writing this report some of these are subject to final costing for budget purposes. The view at present is that it will be acceptable to plan for a further modest deficit in 2019-20 to allow these works to progress.

## Summary of the Main Achievements at The Forum during 2018/19

### Our Programme of Activities

A useful way of indicating both the overall success of the Forum and the range of activities we promote is by looking at some statistics on the things we do, and the table below and the paragraphs that follow should hopefully give a good flavour of both the successes and some of the challenges faced in the year:

Event Promoted by The Forum	Attendance Level 2018-19	Attendance Level 2017-18
Cinema	6,169	7,643
Live Streaming and Event Cinema	2,110	1,591
Comedy	1,671	2,224
Concerts including Jazz Sundays	1,710	1,059
Tribute Acts	2,020	1,009
Plays	722	1,611
Easter and Halloween Pantomime	965	1,120
Talks	709	814
Holiday Activity Programme	0	190
Discos	103	0
<b>TOTAL</b>	<b>16,179</b>	<b>17,261</b>

The table above shows a number of notable changes between different types of usage, and these are highlighted in the paragraphs that follow. It should be remembered of course that the figures above give only a part of the picture of usage for the Forum. We do not record the numbers involved in the events, classes and bookings made by our hirers, but one interesting statistic available from our box office system is that we sold around 7,500 tickets, compared with around 7,000 last year, on behalf of hirers for their public performance events. Whilst not covering all sales, as a number of groups also sell tickets direct to their patrons, it helps to give a fuller picture of the scale of activity at the Forum for opportunities for entertainment for those in the area.

1. Whilst we have been trying to change the mix of our programming to be less reliant on the cinema offer it continues to be our main audience draw. We continued to use the approach we adopted last year of trying to focus our choice of films on those likely to draw our key audiences ie our core older audience and families. We also continued with our Relaxed Screenings aimed particularly at those with dementia and their carers, although open to a wider group. In the year we showed 63 different films – compared with 77 in 2017-18, a reduction of 18%. Audience numbers fell by a similar percentage. Average attendance per film was 98, although there were significant differences. Our most successful film was the Grinch which drew an audience of 550 as part of our successful

Christmas season of films. Once again the Christmas/New Year period was a very successful time for us. Our least successful film drew no audience at all! This just goes to show that preselecting films before release can be an art rather than a science! Five of our films were Relaxed Screenings. These drew an average audience of 34, although there was a trend of reducing numbers as the year progressed. The films chosen were all classic musicals. We will be trying some non-musical old favourites in the autumn programme to see if this leads to higher audience numbers. Once again these showings did not cover costs, although we were pleased to be able to support this initiative as part of our community role, and we will be looking at ways of developing the offer and hopefully making this more financially viable. More generally the overall film programme continues to be a key source of income generating a gross surplus of £16.7k before allowing for the costs of maintaining our projection equipment.

2. We had a large programme of live streaming/special event cinema showings, with 31 in the year compared with 23 in the previous year. The range included theatre, opera and ballet as well as a number of successful "one off" events. In part this higher number of shows reflected an increase in the number of shows promoted by NTLive in their season. We also had two concert shows by Andre Rieu that drew large audiences at New Year and in the summer. We tried Royal Shakespeare Company productions for the first time. Those who attended were most impressed with the quality of the production but numbers were very low. The overall average audience for the year was 68, slightly lower than the 69 achieved in 2017-18. The increased number of shows screened explains the increase in the financial contribution from these in 2018-19
3. Our partnership with the Funny Way to Be Comedy Club in Barnard Castle continued into 2018-19. We had 11 comedy acts. The highlight in terms of numbers was a short season of sell out shows given by Chris Ramsey who used the Forum to try out and hone new material for a televised gig. One of the related benefits of a strong comedy programme is the potential for good sales on the bar, so two areas of our income stream depend on a strong performance from this programming strand. We were not able to attract quite as many big-name acts in 2018/19 and this is reflected in the audience figures and overall surplus from comedy events.
4. We have continued to pursue our aim of a mixed programme of plays and live theatre, but as in previous years this has been a mix of success and some disappointing turnouts. We repeated our bookings with Tom Rolfe pantomimes, and as well as an Easter panto of "Mother Goose" we also hosted a Halloween panto from the same team. We had a great success with Tabby McTat in December 2018. Unfortunately the 2019 show from the same company was too technically complex to stage at the Forum – we are sure this would have gone down well. A more traditional show based on the nurse song "The old lady who swallowed a fly" failed to capture the imagination of families and we made a loss on this which was charged against the Arts Development Fund. For adult theatre we tried a mix of shows. Whilst in all cases audience numbers were lower than we would have hoped we had good successes with a local company performing a play based on the life of local legend Gertrude Bell. We welcomed a zany version of Shakespeare's The Tempest performed by the Handlebards – a company who tour carrying themselves and all their props on bikes, and we had a return of Steptoe and Son with a mix of the Christmas shows. In a repeat of the message contained in previous Annual Reports, we continue to ponder on how this part of our programming might be developed in a way that makes a realistic return for the Forum.
5. Following the success of our Tribute Acts last year, this programme has been expanded in 2018-19 and continues to be popular. Hirers' events of the same type have also proved

successful. Looking back over the events indicates that we have been able to cater for a very wide range of musical tastes, from gentle ballads to heavy rock with all sorts of shades of pop in between.

6. Our other musical offerings have included hits from west end musicals and band concerts. We were happy to be able to put on a sell-out concert by Joe McElderry. Alongside the many musical events put on by the performing societies in the town, and a range of other hirers, the live music offering, including musicals, continues to form one of the strongest parts of the wider Forum offer. The “First Sunday” Jazz sessions continue to have an enthusiastic following.
7. We have continued our successful talks programme this year. We had good audience numbers particularly for those given by high profile speakers – our very own Alan Hinkes, David Harper, Ann Widdecombe and Alan Johnson. We are pleased that a number of promoters of sports celebrity talks have “found” the Forum and we are building up a good partnership with some of these bringing big names to the town whilst hiring our facilities. Another great sell out night was our visit from Suggs of the band Madness. 2019-20 brings a further constellation of star speakers.
8. For the last few years our summer programme has included some sort of activity days for children. In 2019, because we needed to close the venue for a week to carry out some of our refurbishment work, it was not possible to include anything in our programme – although there was lots for the kids to do and we had plenty of films and another visit from Dinosaur Invasion to keep them occupied.

### **An Update on our Facilities at the Forum**

In terms of the building, the last 18 months or so has seen significant works carried out – some paid for by the Forum and some by the District Council as our landlords.

In last year’s report we told you of the completion of necessary works to our hot water system following an exercise to assess the risk of Legionella. Whilst this risk was considered to be low, a number of changes were required to ensure current standards were met. A major user benefit is that it is now much easier to get a supply of hot water quickly to taps in our toilets.

More recently a review of the electrical wiring systems has led to the need to upgrade parts of the infrastructure to modern standards. This work was completed in early 2019.

As many users of the building will be aware, the beginning of last winter was a difficult time for heating in the main hall as we pondered on options for replacing or upgrading our underfloor and space heating and related control systems. We apologise that this led to delays in resolving issues. A number of options were considered and costed. Regrettably the basic design of the building dating back to the early 70s meant there was no easy answer and some of the options were very expensive and not certain to provide an assurance that the investment would be worthwhile. In the end our project was restricted to a full replacement of the equipment that controls the flow of hot water into the underfloor heating system together with some improvements in the room thermostat control mechanism. This certainly seemed to have a beneficial effect on comfort levels. The Board recognises, however that the difficulties of the design and construction of the main hall space and the practical options to heat and cool this as appropriate are not easily resolved

During the year the bar refit was completed, and as anticipated the improved layout including new fridges and two tills has made it easier to operate this particularly during busy events.

We were also able (fingers crossed) to say that the final problems linked to water leaking into the foyer area were resolved, with final amendments made to the area near the box office that has continued to cause problems since the flat roof was repaired in 2017-18.

The main foyer area was re-carpeted during the summer and we also replaced the covering on the stage with an improved wooden floor which as well as replacing the previous damaged surface should also prove better for those using the stage – particularly for dancing.

Redecoration and new flooring work in the area to the rear of the stage including the meeting/changing rooms commenced in the year and has now been completed.

As mentioned in the financial review section of this report, the expenditure met by the Forum on moving these matters forward has been quite considerable, and in isolation has been the main reason why we have incurred a deficit in 2018-19.

In total the works on the heating, completing the bar, the carpeting and stage, all of which we completed in 2018-19, cost £27.7k. This has meant we have incurred an unusually high repairs and minor improvements spend compared with more usual levels.

### **Prospects for the Future – Our Analysis of Risk**

In previous reports we have highlighted the potential risk to the viability of the Forum if plans to develop a cinema as part of the former Northallerton Prison site were confirmed. Things have moved on during the year. Work on the Treadmills Development commenced in September 2019. Phase 2 of the scheme will include a 4-screen cinema operated by a chain called Everyman. The development plan envisages that the phase including the cinema will be in place in 2021.

Earlier in the report we have covered details of our ongoing work to change the mix of our programming to make this less reliant on the screen-based offer we provided in the past. Clearly it is not in our interest, or that of the local community, to seek to drastically reduce or withdraw that now – we are still “the cinema for Northallerton”, but we need to continue to move towards an operational model that will remain viable into the future and beyond 2021.

Building on our own early planning we have received a promise of support from the District Council to allow us to develop our thinking and plans further by funding the appointment of expert external assistance to act as a “critical friend” to support our future planning. Work is underway to select this partner and finalise the specification of the support package. This is likely to include elements of organisational development, market research, marketing tools and programming strategies all aimed to allow us to transition smoothly to a viable position in the period following the opening of the new cinema.

### **Our Initiatives to Support other Charities and Good Causes**

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.



In 2018-19 we held a Remembrance Day Concert with all the ticket monies donated to two charities, The Ben Hyde Trust and Scotty's little Soldiers, with each receiving £607.

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: Macmillan Cancer Support, Herriot Hospice Homecare, 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.

As mentioned above, we have continued to run Dementia Friendly Screenings of classic films chosen to be suitable for this audience group in a relaxed setting, with an interval at which teas and coffees are served. Whilst these screenings have run at a loss so far, we believe they are an important part of our community offer.

During the year we continued our partnership with The Dales School, a Special School based in Morton on Swale. Staff and pupils 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 school. As well as an opportunity to raise funds for the School, the project continued to provide pupils with important life skills and have an enjoyable time as well. Over the years this has proved to be a great project both for the School and the Forum, but the practicalities of running this every week meant that this finished at the end of the summer term. We had already started to work with "Scones 4 You", a young adults group with special needs, who initially provided the café on those Thursdays when the Dales School were on holiday. They will now become a regular provider of this café. 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:

- Macmillan Coffee Morning -£405
- Anne Baker Bursary Fund - £351
- Prostate Cancer UK - £266
- Muscular Dystrophy - £191
- Freddie's Fight - £235

### **Our Equipment Service**

Our Equipment Hire Service has continued to operate, providing a range of equipment to support arts events and presentations, both to organisations using the Forum building, as well as at external venues. A surplus of £2.9k was achieved in the year. This is lower than last year because of the need for repairs and refurbishment to the staging units. We did not need to draw on the special reserve set aside for more significant renewals or replacements and this stands at £2,000.

### **Our Special Funds**

We have set aside two special funds to assist us in developing our offer, and underwriting losses on particular events identified by the Board where we have tried something a little

different to extend our offer, with the financial risk of course that people will not be interested in sufficient numbers.

As described earlier in the report, we continue to seek to expand the range of small scale theatre at the Forum. As in previous years this has proved challenging, and we are yet to develop a core audience who wish to see something new or different in sufficient numbers to ensure success. This has been the case whether we are looking at plays aimed at adults or at a family audience. In 2018-19 we were able in the main to agree terms with visiting companies that shared risk, or had relatively low minimum guarantee fees. So we only made a loss on one show. We have used the Arts Development Fund to underwrite the loss of £362. The balance of the Fund for future initiatives stands at £9,476.

No use was made of the Development Fund for Young People's Activities in the year.

### **Our Staff and Volunteers**

Overall, in a challenging environment for centres such as ours that are reliant on self-generated income streams to cover their costs, it is very important, once again, to record that none of our success could have happened without the skills and commitment of our staff team and all our willing and enthusiastic band of volunteers, including members of the Board, who put in many hours across a wide range of activities. Without this voluntary input, the Forum would not be able to continue its success.

In terms of changes to the staff team in 2018-19, we reported last year that we had completed a review to introduce a position of Assistant Manager, with duties covering House Management and Marketing, alongside a clearer role deputising for the Manager position when required. Tracey Attrill was appointed to this position in November 2018. In August 2019 our Finance Officer Trudi Sagar moved to another job. In September she was replaced by Richard Watts. To provide some cover during sickness absence Scott Blyth has also been part of the team during the year.

Thank you to them and Anita, Sue, Darren, Preston and Suzi for their hard work during the year.

Ensuring our volunteering opportunities are well publicised is important. The majority of our volunteers come to us from having used the Forum for events and activities. Looking at those who volunteer regularly, and are not part of our Board of Trustees, we had 83 people in October 2019 helping to provide our service. Thank you to all of them.

During the year we provided individual training to new staff and volunteers to enable them to carry out their roles. All staff had refresher training on our key operational policies. We held a fire evacuation training session for staff and volunteers.

### **Looking to the Future**

Looking ahead, the future may bring challenges as highlighted earlier in the report.

On the positive side, the development of the town, with new housing on the north side of the town now being occupied, opens up the possibility of a larger community to attract to our venue. And a wider non-cinema offering, including that provided by our hirers, can bring in new audiences for a range of what we do.

Filling all our letting space is important to our overall financial performance. And we still have times in the week when our space is not fully utilised, particularly the main hall during the day. Recognising that individual hirers come and go, we need to ensure we continue to provide a venue that welcomes and attracts new users.

Whilst many of our events are well attended, this is not always the case. Hence a key challenge will be to try to maximise our audiences and hence increase the money we make. With a full programme in place this will be the most effective way of building our income streams against the risk to the screen-based offer. To do this we need to look at new ways of attracting audience from the immediate area round Northallerton and also bringing in new audiences from a wider area.

We look forward to progressing our forward business planning with assistance from the “critical friend arrangement that we hope to have in place in the last quarter of 2019.

We continue to have a fantastic level of support from our volunteers, but there are some tasks that we are finding it difficult to cover, for example on the box office and for bar work. So we need to identify ways of developing this side of our volunteering team.

We look forward to meeting all these challenges and ensuring that the Forum continues to play an important part in the life of our community.

**THE FORUM (NORTHALLERTON) LTD**

**Summary Income and Expenditure Account 2018-19**

<b>Item</b>	<b>2018/19 £k</b>	<b>2017/18 £k</b>
<b>Sources of Funds</b>		
Grants and Donations	659	1,254
Lettings	88,215	84,843
Forum Events (net)	29,119	19,457
Cinema (net)	14,869	20,410
Event Cinema (net)	11,530	9,708
Bar surplus	17,579	18,401
Catering surplus	8,160	10,551
Equipment Service	2,855	3,779
Sponsorship Scheme	250	250
Interest	398	264
Other Income	7,555	7,175
<b>Total Sources of Funds</b>	<b>181,189</b>	<b>176,092</b>
<b>Spent on</b>		
Donations to Charities and Good Causes	2,661	0
Staffing	89,338	85,250
Premises Related	60,826	28,092
Equip incl Depreciation	7,056	11,609
Sales Promotion	6,128	6,967
Other	22,804	20,399
Governance	613	713
<b>Total</b>	<b>189,426</b>	<b>153,030</b>
<b>Overall (Deficit)/Surplus</b>	<b>(8,237)</b>	<b>23,062</b>

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

From: 1<sup>st</sup> September 2018 to: 31<sup>st</sup> August 2019

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 2018/19:</p> <ul style="list-style-type: none"><li>• Provided letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community;</li><li>• Provided a cinema for Northallerton and area;</li><li>• Provided a programme of "Live Stream" events;</li><li>• Promoted a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests;</li><li>• Continued to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues.</li></ul> <p>In providing this programme we try to ensure that there is something on offer to attract all parts of our local community, as set out in our objectives, but also across all age groups.</p>

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

	SORP reference	
Policy on grant making	Para 1.38	The charity is not in essence a grant making body, and when we do these matters are not material to our main objectives. From time to time, however, the Forum will put on special events, such as concerts, to raise money for local charities and good causes. During 2018/19 we also started a 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 2018/19 £2,661 was given to good causes with details provided in the Annual Accounts. In 2017/18 no such events were held. When a suitable opportunity arises, this aspect of our work is seen by the Trustees as an important part of the public benefit that arises through the operation of the Forum.
Contribution made by volunteers	Para 1.38	The input of volunteers, including that from the Trustees is vital to the continuing viability and success of the Forum and we are grateful for all these inputs. Excluding the Trustees there is a core of 83 individuals as at October 2019 who commit time on a regular basis, with others providing occasional input. 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.

### Achievements and performance

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

Review of the charity's financial position at the end of the period	Para 1.21	This is incorporated in the Directors' Report.																							
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Board has reviewed its Reserves Policy to ensure it remains aligned with our understanding of our requirements and business risks.</p> <ul style="list-style-type: none"> <li>• The need for working capital, and a risk contingency against possible loss of hirer's income, and potential losses on events, together with other unforeseen events, indicates that a minimum free reserve of £50k is prudent. This is the same level as last year.</li> <li>• We also need to cover the net balance of our fixed assets.</li> <li>• We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income.</li> <li>• 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.</li> </ul> <p>Having dealt with these quantifiable matters, the Board has considered the potential financial consequences of a potential forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies on at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. 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. The Board will take account of this potential liability before drawing any significant sum from the reserves in 2019-20.</p>																							
Amount of reserves held	Para 1.22	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Working capital and risk contingency</td> <td style="text-align: right;">£50,000</td> </tr> <tr> <td>To cover undepreciated capital expenditure</td> <td style="text-align: right;">£27,919</td> </tr> <tr> <td>Equipment Service Reserve</td> <td style="text-align: right;">£2,000</td> </tr> <tr> <td>Uncommitted balance as at 31 August 2019</td> <td style="text-align: right;">£113,960</td> </tr> <tr> <td>Subtotal Unrestricted Fund</td> <td style="text-align: right;">£193,879</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Arts Development Fund</td> <td style="text-align: right;">£9,476</td> </tr> <tr> <td>Development Fund for Young People's Activities</td> <td style="text-align: right;">£750</td> </tr> <tr> <td>Defibrillator Renewals Fund</td> <td style="text-align: right;">£169</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td><b>Total Funds as at 31 August 2019</b></td> <td style="text-align: right;"><b>£204,274</b></td> </tr> </table> <p>See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2019.</p>		Working capital and risk contingency	£50,000	To cover undepreciated capital expenditure	£27,919	Equipment Service Reserve	£2,000	Uncommitted balance as at 31 August 2019	£113,960	Subtotal Unrestricted Fund	£193,879			Arts Development Fund	£9,476	Development Fund for Young People's Activities	£750	Defibrillator Renewals Fund	£169			<b>Total Funds as at 31 August 2019</b>	<b>£204,274</b>
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<b>Total Funds as at 31 August 2019</b>	<b>£204,274</b>																								

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	None – but note risk highlighted below

### 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. Further details are set out in a summary included as part of our report on achievements during the year.
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 linked to the 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 2018-19 no new Trustee was co-opted. 3 existing trustees stood for re-appointment at the AGM in December 2018 and were duly re-appointed. Since September 2019, one new trustee has been co-opted to the Board, and will stand for election at the AGM in December 2019, alongside existing Trustees seeking re- appointment.</p> <p>No external body is entitled to appoint a Trustee.</p>



## Additional information

<p>Policies and procedures adopted for the induction and training of trustees</p>	<p>Para 1.51</p>	<p>New trustees are given an induction on the role of a Trustee based on the standard documentation provided by the Charities Commission, and are made aware of specific responsibilities in respect of the Forum, for example the collective role of the Board in respect of the Annual Report and Accounts. Key documents including the Memorandum and Articles of the Charity and the management arrangements are explained to them, and access is given to previous Board Papers and minutes, and to the policies of the Forum. All Trustees are reminded of these statutory roles at relevant points in the annual cycle. All Trustees will receive the quarterly updates from the Charities Commission on key developments. If particularly relevant to the working of the Forum, matters of this type 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 meets monthly.</p> <p>During 2018-19 we have operated a subgroup to cover Programming, with particular reference to our cinema offer. Volunteers as well as Board and Staff members sit 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 1<sup>st</sup> 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. This membership has continued in 2018-19. 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 that promotes comedy at the Witham in Barnard Castle and this is proving successful in attracting a good range of notable comedians to perform at the Forum, and is a major factor in the successful programme we have put in place this year.</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 2018-19. Should this be the case such payments would be disclosed in note 28 to the accounts. No financial benefit is taken by the Trustee in question.</p>
Pay Policy	Para 1.51	<p>The Forum has agreed a Pay Policy which sets out the way decisions on pay and conditions of service will apply. Our approach is based on applying the same conditions across the workforce, and in respect of pay rates, the Board has considered the roles and responsibilities attached to each post and the relative worth of posts. Pay arrangements and staffing structures are reviewed as necessary to meet the changing needs of the organisation. A pay review is completed annually each year in April and takes account, in particular, of Government decisions on the National Living Wage.</p>

## Reference and administrative details

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

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	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			

**Changes to Trustees since 1<sup>st</sup> September 2019** – On 19/9/2019 Deborah Munton was co-opted on to the Board. She will stand for election at the AGM in December 2019

**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


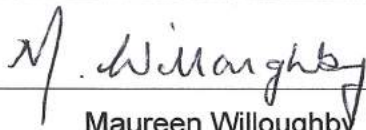
**Name of Forum Manager** – Anita Lee.

## 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**

<b>Signature(s)</b>		
<b>Full name(s)</b>	Anne Wall	Maureen Willoughby
<b>Position</b>	Chair of Trustees	Company Secretary
<b>Date</b>	14/11/19	

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

**Report to the trustees/directors/members of**

The Forum (Northallerton) Ltd

**On accounts for the year ended**

31<sup>st</sup> August 2019

**Charity no.:**

1150546

**Company no.:**

8110220

**Set out on pages**

22 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:**

*K Wood*

**Date:**

8/11/19

**Name:**

Karen Wood

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

Associate of the Chartered Institute of Management Accountants

**Address:**

Outsource

The Hiscox Building, Peasholme Green, York

YO1 7PR

<b>The Forum (Northallerton) Ltd</b>		Charity No	1150546	
		Company No	8110220	
<b>Annual accounts for the period</b>				
Period start date	<b>01/09/2018</b>	To	Period end date	<b>31/08/2019</b>

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	659	-	-	659	834
Charitable activities	S02	313,619	-	-	313,619	302,328
Other trading activities	S03	-	-	-	-	-
Investments	S04	398	-	-	398	264
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>314,676</b>	<b>-</b>	<b>-</b>	<b>314,676</b>	<b>303,426</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	322,913	-	-	322,913	280,364
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>322,913</b>	<b>-</b>	<b>-</b>	<b>322,913</b>	<b>280,364</b>
<b>Net income/(expenditure) before tax for</b>	S13	<b>- 8,237</b>	<b>-</b>	<b>-</b>	<b>- 8,237</b>	<b>23,062</b>
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax</b>	S15	<b>- 8,237</b>	<b>-</b>	<b>-</b>	<b>- 8,237</b>	<b>23,062</b>
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	<b>- 8,237</b>	<b>-</b>	<b>-</b>	<b>- 8,237</b>	<b>23,062</b>
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	362	- 362	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>- 7,875</b>	<b>- 362</b>	<b>-</b>	<b>- 8,237</b>	<b>23,062</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	201,754	10,757	-	212,511	189,449
<b>Total funds carried forward</b>	S24	<b>193,879</b>	<b>10,395</b>	<b>-</b>	<b>204,274</b>	<b>212,511</b>

**Section B Balance sheet**

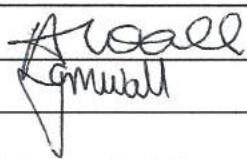
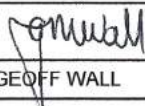
	Guidance Note	Unrestricted	Restricted	Endowment	Total this	Total last
		funds	income	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	27,919	-	-	27,919	34,193
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	27,919	-	-	27,919	34,193
<b>Current assets</b>						
Stocks (Note 18)	B06	4,366	-	-	4,366	4,030
Debtors (Note 19)	B07	8,165	-	-	8,165	8,215
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	226,378	-	-	226,378	218,823
<b>Total current assets</b>	B10	238,909	-	-	238,909	231,068
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	62,554	-	-	62,554	52,750
<b>Net current assets/(liabilities)</b>	B12	176,355	-	-	176,355	178,318
<b>Total assets less current liabilities</b>	B13	204,274	-	-	204,274	212,511
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	204,274	-	-	204,274	212,511
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	10,395	-	10,395	10,757
Unrestricted funds	B19	193,879	-	-	193,879	201,754
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	193,879	10,395	-	204,274	212,511

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	14/11/19
	GEOFF WALL	14/11/19
	Signature	Date dd/mm/yyyy
Signature of director authenticating accounts being sent to Companies House		14/11/19
	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;

Not Applicable
----------------

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

Not Applicable
----------------

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

Not Applicable
----------------

**1.3 Change of accounting policy**

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

Yes*	✓	* -Tick as appropriate
No*	✓	

***Please disclose:***

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



**1.4 Changes to accounting estimates**

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

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

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

## Note 2 Accounting policies

## 2.1 INCOME

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

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants and donations</b>	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"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies 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"/>
<b>Government grants</b>	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"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	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"/>
<b>Donated services and facilities</b>	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"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Section C

## Notes to the accounts

(cont)

<b>Income from membership subscriptions</b>	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"/>
<b>Settlement of insurance claims</b>	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"/>
<b>Investment gains and losses</b>	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"/>
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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"/>
<b>Governance and support costs</b>	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"/>
<b>Grants with performance conditions</b>	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"/>
<b>Grants payable without performance conditions</b>	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"/>
<b>Redundancy cost</b>	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"/>
<b>Deferred income</b>	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"/>
<b>Creditors</b>	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"/>
<b>Provisions for liabilities</b>	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"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 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"/>
<b>2.3 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£5,000		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14			
<b>Intangible fixed assets</b>	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	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"/>
<b>Heritage assets</b>	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
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

**Stocks and work in progress**

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

Yes	No	N/a
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

**Debtors**

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

Yes	No	N/a
✓	✓	✓

**Current asset investments**

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

Yes	No	N/a
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	659			659	834
	General grants provided by government/other charities/other bodies	-			-	420
	Membership subscriptions and sponsorships which are in substance donations	-			-	-
	<b>Total</b>	659	-	-	659	1,254
<b>Charitable activities:</b>	Letting Fees inc commission on ticket sales	88,215	-	-	88,215	84,843
	Forum Events	104,412	-	-	104,412	95,396
	Cinema	31,063	-	-	31,063	38,453
	Live Stream Events	25,952	-	-	25,952	19,374
	Bar	36,186	-	-	36,186	34,648
	Catering and Vending	16,013	-	-	16,013	17,873
	Equipment Service	3,975	-	-	3,975	3,896
	Membership subscriptions and sponsorships which have an element of benefit	250	-	-	250	250
	Box Office Card Fees	4,774			4,774	4,182
	Contribution from Hirers to PRS Charges	1,974			1,974	1,488
	Other	805	-	-	805	1,505
<b>Total</b>	313,619	-	-	313,619	301,908	
<b>Other trading activities:</b>		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>	Interest income	398	-	-	398	264
	<b>Total</b>	398	-	-	398	264
<b>Separate material item of income:</b>		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		314,676	-	-	314,676	303,426

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting 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.
--

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable
----------------

## Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant	None Received	-	-
	<b>Total</b>	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

Not Applicable

*Please give details of other forms of government assistance from which the charity has directly benefited.*

The Forum is leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.

## Note 5 Donated goods, facilities and services

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

*Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.*

Such matters would only be reflected in the accounts if material and quantifiable

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

Not Applicable

*Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.*

The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
Expenditure on raising funds:	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
<b>Cost of Generating Funds</b>					
Forum Events	75,292		-	75,292	75,939
Cinema	14,370		-	14,370	18,043
Live Stream Events	14,421		-	14,421	9,666
Cost relating to Cinema Projector	1,824		-	1,824	-
Bar	18,607		-	18,607	16,247
Catering and Vending	7,853		-	7,853	7,322
Sales Promotion	6,128		-	6,128	6,967
Equipment Service	1,120		-	1,120	117
<b>Organisational Costs</b>					
Staffing Costs	89,338		-	89,338	85,250
Rates, Water and Waste	4,721		-	4,721	3,768
Heat, Light and Power	15,710		-	15,710	15,243
Travelling and Entertainment	-		-	-	34
Printing and Stationery	644		-	644	811
Telephone and Computer Charges	12,610		-	12,610	12,539
Professional Fees	774		-	774	726
Equipment Purchases, Hire and Rental	783		-	783	5,336
Premises Expenses including Maintenance	40,395		-	40,395	9,081
Bank Charges	668		-	668	-
Depreciation	6,273		-	6,273	6,273
Write Off Bad Debts	10		-	10	52
General Expenses	8,098		-	8,098	6,237
<b>Governance Costs</b>					
Independent Examiners Fee	600		-	600	700
Company Operating Costs	13		-	13	13
<b>Donations made from Proceeds of Community Fundraising Events</b>					
Donations	2,661		-	2,661	-
<b>Total expenditure on charitable activities</b>	322,913	-	-	322,913	280,364
<b>Separate material item of expense</b>					
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other</b>					
<b>Total other expenditure</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	322,913	-	-	322,913	280,364

**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**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
<b>Total</b>	-	-		-	-	

*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**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

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	700
-	-
-	-
-	-



**Note 11 Paid employees**

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	87,336	87,595
Social security costs	1,072	- 3,605
Pension costs (defined contribution scheme)	862	317
Recruitment Costs		580
Staff and Volunteer Training	20	5
Other Employee and Volunteer Related Costs	48	358
<b>Total staff costs</b>	<b>89,338</b>	<b>85,250</b>

The Salaries and Wages sum in 2017-18 includes statutory maternity pay (SMP) for one member of staff. This was reimbursed through the Government's SMP scheme as an offset to our National Insurance (Social Security Costs) liability. This explains the negative figure shown against that heading for last year.

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 31/8/2019	Last year Number as at 31/8/2018
<b>Fundraising</b>	-	-
<b>Charitable Activities</b>	6 (3.20 FTE)	8 (3.58 FTE)
<b>Governance</b>	-	-
<b>Other (Maternity Leave)</b>	-	1 (0.38 FTE)
<b>Total</b>	<b>6(3.20 FTE)</b>	<b>9(3.96 FTE)</b>

The Forum was recruiting for a replacement Finance Officer (FTE 0.38) as at 31/8/19, and this position is not included in the headcount. The FTE figure as at 31/8/19 includes a member of staff on extended sick leave as at that date, but no provision is made for the person providing temporary cover arrangements through a flexible contract with no guaranteed hours.

**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.*

Amount of contributions recognised in the SOFA as an expense

£862

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

All staff cost is allocated against unrestricted funds, and hence all pension cost is charged against 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.*

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

<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>	<b>Support costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants to charities and good causes from special Fundraising events	2,661		NIL	2,661
<b>Total</b>	<b>2,661</b>	<b>-</b>	<b>-</b>	<b>2,661</b>

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

**13.2 Grants made to institutions**

<b>Name of Institution</b>	<b>Purpose</b>	<b>Total amount of grants paid £</b>
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 Research	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
Solving Kids Cancer	General donation made from proceeds of community fundraising coffee morning	235
<b>Total grants to institutions in reporting period</b>		<b>2,661</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>2,661</b>

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

	Freehold land & buildings	Other land & buildings	Plant, machinery	Furniture and fittings	Total
	£	£	£	£	£
At the beginning of the year	-	-	39,258	16,581	55,839
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	39,258	16,581	55,839

**14.2 Depreciation and impairments**

Basis	N/A	N/A	SL	SL	
Straight Line ("SL") or Reducing Balance ("RB")					
Rate			10%	20%	
At beginning of the year	-	-	12,256	9,390	21,646
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	2,348	6,274
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	16,182	11,738	27,920

**14.3 Net book value**

Net book value at the beginning of the year	-	-	27,002	7,191	34,193
Net book value at the end of the year	-	-	23,076	4,843	27,919

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**14.4 Impairment**

*Please provide a description of the events and*

**14.5 Revaluation**

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

*the effective date of the revaluation*

*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*

**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.*

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

*(iii) Details of the existence and carrying*

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

## Note 18

## Stocks

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

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	4,030	-	-	-
<i>Added in period</i>	-	26,795	-	-	-
<i>Expensed in period</i>	-	26,459	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	<b>4,366</b>	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	<b>4,366</b>	-	-	-
<b>Total previous year</b>	-	<b>4,030</b>	-	-	-

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

None

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

Trade debtors

Prepayments and accrued income

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

Less: Provision for Bad Debts

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
5,307	6,686
419	60
3,439	2,469
- 1,000	- 1,000
<b>8,165</b>	<b>8,215</b>

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

Trade debtors

Prepayments and accrued income

Other debtors

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



## Note 20 Creditors and accruals

### 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	6,751	23,078	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	39,838	20,528	-	-
Taxation and social security	1,436	106	-	-
Company Credit Card outstanding items	341	-	-	-
Third party ticket sales still to reimburse	14,188	9,038	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>62,554</b>	<b>52,750</b>	<b>-</b>	<b>-</b>

Third party ticket sales includes advance sales at the box office for events taking place in 2019-20, 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

#### *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.

<i>None</i>

**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 £
-	-
-	-
-	-
-	-
-	-

**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).**

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**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.**

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

**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**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
172,067	171,668
53,506	46,442
805	713
<b>226,378</b>	<b>218,823</b>

**Note 25 Fair value of assets and liabilities**

**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. (£10 in 2018/19, £52 in 2017/18). We have, however, agreed a provision in the Balance Sheet against such risk at £1000, and this sum has been maintained since 2012/13

**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. The Trustees Report in the section on Our Special Funds on pages 9 and 10 details the activity on the Fund in 2018-19.	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 was no call on the Fund in 2018-19	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 2018-19	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. There was no call on the Fund in 2018-19	2,000	-	-	-	-	2,000
Unrestricted Fund Balance	U		199,754	314,676	- 322,913	362	-	191,879
<b>Total Funds</b>			<b>212,511</b>	<b>314,676</b>	<b>- 322,913</b>	<b>-</b>	<b>-</b>	<b>204,274</b>

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

Yes*	No*
✓	✓

<i>If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).</i>	
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## 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 2017-18 detailed the activity on the Fund in that year.	11,713	-	-	1,875	-	9,838
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 2017-18.	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		174,817	303,326	- 280,265	1,875	-	199,754
<b>Total Funds</b>			<b>189,449</b>	<b>303,326</b>	<b>- 280,265</b>	<b>-</b>	<b>-</b>	<b>212,511</b>

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

Yes*	No*
✓	✓

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

	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 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

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**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

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.*

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

TRUE

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

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

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

None



**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