



Annual Report and Financial Statements
for the year ended
31st August 2023

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

Charity Number: 1150546

Registered Company Number: 8110220

The Forum (Northallerton) Ltd
Annual Report and Financial Statements
for the year ended 31st August 2023

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Introduction

This Annual Report provides information on what we have been doing in the twelve months to 31st August 2023.

This first section gives a summary of our main achievements, covers our financial review, and highlights 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.

A Summary of our Activities in 2022-23

In providing a programme of activity, we try to ensure that there is something on offer to attract all parts of our local community and all age ranges within that community. During the year many shows attracted good audience numbers, but conversely some shows struggled. It is evident that purchasing habits are changing in response to the difficult financial environment we find ourselves in. The public are leaving it until much later before committing to the purchase of tickets, a trend seen across the sector as observed by the Theatre's Trust. This may have contributed to some show cancellations where promoters have not been able to wait for a potential very late uplift to ticket sales.

The poor availability of speakers this year has impacted our ability to offer as many talks as we might have liked. In October Marti Pellow appeared and in April we held An Evening with Steve Redgrave. Gyles Brandreth drew good audience numbers in July.

Comedy continued to perform strongly within our programme where notable successes were achieved with Alfie Moore, Chubby Brown, Mark Steel, Milton Jones and Parenting Hell.

Shows for children included the return of Dinosaur Adventure as well as Unbelievable Science. Tom Rolfe's 'The Nice List' attracted very large audience numbers in the multiple shows running up to Christmas Day.

The music genre achieved some good success with Dreamcoat Stars, The Lindisfarne Story and Soul Train. Tribute band highlights included Queen UK, Strong Enough (Cher) and Totally Tina.

In March Bingo that's Bonkers attracted a sell-out audience with exceptional bar takings.

As in previous years we hosted a number of local amateur groups. The Allerton Players performed Nell Gwynne, Crash Bang Wallop Youth Theatre staged Grease and West Side Story. Northallerton Amateur Variety Company's production this year was Aladdin, with Northallerton Musical Theatre Company presenting Me and My Girl and Disney Magic. Northallerton Male Voice Choir held two concerts during the year.

Our best attended film of the year was 'Mrs Harris goes to Paris' followed by Fisherman's Friends 2'. Whilst we were able to show films throughout the year, the attendance figures have still not returned to pre covid levels. It is difficult to analyse at this stage the reasons behind this. Certainly, anecdotal evidence would suggest that our cheaper prices continue to attract customers in preference to the Everyman. With regard to Live Stream and Event Cinema, the NTL performance of 'Good' achieved the highest attendance.

As in the last financial year, we have continued to experience difficulty in maximising usage of hire space, although we have benefitted from two new regular hirers – NHS Cardio Rehabilitation and

Northallerton Table Tennis League. Ian and the team will continue their work to increase usage within this income stream.

Support for Other Charities, Good Causes and Community Initiatives

To further our aim of supporting our local community, we were pleased to hold some events and provide facilities and assistance to others, to raise money for good causes or to support community-based initiatives.

In lieu of our annual Remembrance Day Concert, we held a 'Concert for Ben'. We raised £1284, which was donated to the Ben Hyde Trust.

A number of hirers used our venue for charity fundraising events such as The Firefighters Charity and Northallerton Mowbray Rotary Club.

Scones 4 You returned to the Forum after the covid break We offer them use of the kitchen and foyer space for their café at no charge to allow them to raise funds for their group. This activity allows young people with special need to gain important life skills as well as being able to offer our local customers a chance to meet up and enjoy refreshments.

Financial Review

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

Overall we made a small surplus in the year of £6,002. This means that we have been able to add to our reserves this year. As at 31st August 2023 these stood at £176,601.

This outcome reflects a return to more a more normal operating environment following the main period of the Covid pandemic. Many of our events were well attended and we saw some recovery in our hire position to community groups and businesses.

We have not seen particular evidence of significant changes to spending patterns bearing in mind the financial position in the country at the moment, although it is always difficult to judge why some things work better than others. Having said that, finding suitable acts to fill our entertainment programme was still a challenge. And whilst we put in place a regular programme of films, live stream events and event cinema, numbers attending those were, on average, lower than we would have hoped. It is not clear to what extent that also reflected the opening of the new Everyman cinema during the course of our financial year and as noted later in the report we will need to monitor that position closely in the period ahead.

All this meant that our operating surplus was behind our budget plans, but this was offset by lower than anticipated organisational costs.

A significant factor in the outturn related to an issue arising during the Covid period. Because of cancelled shows, we had agreement from a significant number of our customers to take a credit note rather than a refund, and there were also a number of outstanding gift vouchers that could not be used during this period. We extended the usual validity period for all those affected so that our customers had a chance to use these as we reopened fully and made customers aware of the position. At the point we ended that extended validity period, however, there was a significant sum still outstanding and this has been brought into the account as a donation. In all £4,691 is reflected in the accounts for these unredeemed vouchers

The other significant development during the year was the need for the Forum to register for VAT because our Vatable income exceeded the registration threshold. This took effect from May this year and means that a number of our income streams will now require us to pay VAT to the Government, offset by some recoverable costs. Because a range of our income is exempt from VAT, however, there is a significant amount of VAT on purchases that is not recoverable. This explains the inclusion of lines in the detailed accounts for “irrecoverable VAT” We have, of course, sought to minimise the impact of this VAT Registration on our overall financial position, and this has meant a need to put up some prices for things like the bar and refreshments, and from September, having given notice to our customers, there will be a number of services provided as part of our hire packages that will in future attract an additional VAT charge.

The table below summarises our financial performance, and in respect of our income from operations sets that income stream against some of the associated direct costs to show our overall contribution net of direct costs for these key areas. This is set alongside the equivalent figures from 2021-22, but the impact of Covid means we are certainly not comparing “like with like”. In particular 2021-22 reflects the period as we returned from the closure of our normal operations, and also the last period of the impact of Government Covid support measures.

It should be noted that this summary is not part of the formal accounts and is prepared purely for internal management purposes, and net contributions from activities do not take account of any allocation of staffing, building and any other overhead costs.

	2022-23			2021-22			
	Income	Direct	Net	Income	Direct	Net	
		Costs	Contribution		Costs	Contribution	
	£k	£k	£k	£k	£k	£k	
Sources of Funds							
Donations and legacies	5,528	-	5,528	938	-	938	
Charitable Activities							
Letting Fees	73,963	-	73,963	66,831	-	66,831	
Forum Events	185,635	142,079	43,556	156,538	121,279	35,259	
Cinema incl Projector costs	13,792	7,160	6,632	5,417	8,729	-3,312	
Live Streamings and Event Cinema	11,080	5,302	5,778	7,956	4,335	3,621	
Bar	50,253	21,639	28,614	43,009	21,527	21,482	
Catering	21,943	9,712	12,231	15,160	5,819	9,341	
Equipment Service	4,996	68	4,928	5,805	200	5,605	
Box Office Card Fees	7,193	-	7,193	6,046	-	6,046	
Other Income	791	-	791	703	-	703	
Irrecoverable VAT on operating costs	-	3,756	- 3,756	-	-	-	
	369,646	189,716	179,930	307,465	161,889	145,576	
Investment (Interest)	622	-	622	20		20	
Separate Material Items of Income							
Covid Business Support Grant		-	-	4,000		4,000	
Job Retention Scheme and SSP Grants		-	-	456		456	
Grant for Building works				1,229		1,229	
		-	-	5,685	-	5,685	
	Totals	375,796	189,716	186,080	314,108	161,889	152,219
Spent On							
Charitable Activities							
Donations to Charities and Good Causes		1,284	1,284		1,510	1,510	
Staffing		97,116	97,116		83,957	83,957	
Premises Related		39,834	39,834		41,616	41,616	
Equipment incl. Depreciation		8,897	8,897		6,779	6,779	
Sales Promotion		4,560	4,560		3,686	3,686	
Other Costs		24,594	24,594		23,066	23,066	
Governance		698	698		648	648	
Irrecoverable VAT on organisational costs		3,095	3,095		-	-	
		180,078	180,078		161,262	161,262	
Separate Material Item of Expense							
		-	-				
	Totals	180,078	180,078		161,262	161,262	
Overall (Deficit)/Surplus	375,796	369,794	6,002	314,108	323,151	(9,043)	

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

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

In respect of our restricted funds, the Board agreed a year ago, as part of our review of reserves, to transfer a sum of £4,738, representing 50% of the balance held on the restricted Arts Development and Recovery Fund, to unrestricted funds to recognise the impact of cancellations and reduced

attendance at a number of events during 2021-22. In the 2021-22 Report we said that we anticipated that the balance of this Fund might be applied in 2022-23. In the light of the final position, however, the Board has agreed to retain this sum and, at this stage at least, to focus its use on the Arts Development priority and hence to support future developments in programming. There was no further requirement to use monies from the other restricted funds we held at the beginning of the year. As at 31st August 2023 we had a balance of £5,754 in Restricted Funds.

We had a surplus on our unrestricted funds of £6,002 during the year, and this has been added to our balance. As at 31st August 2022 we had a balance of £170,847 in unrestricted funds.

Further details on our Reserves position is included in a later paragraph, and the formal statement of the Reserves Policy is shown on pages 12 and 13 of the report.

Looking to the Future – including financial prospects for 2023-24

As noted above the financial position in the country does not appear to have had any obvious or significant effect on our return to a more normal operating position. But the ongoing situation still poses a significant but unquantifiable risk. Real incomes continue to be squeezed and we are aware that many people continue to be concerned about inflation on core costs such as food, their mortgage payments and their gas/electricity costs, all at a time when some of the assistance provided last year by the Government is not due to be repeated this winter.

In respect of our own costs, the need to pay staff fairly remains one of our cost drivers, and other budgets are being impacted by inflation. Fortunately we were able to fix our gas and electricity costs before the major increase in rates last winter, and our need to re-contract for gas from this December came at a time when energy costs were reducing – so the impact of that will not be severe.

But, in respect of our operating budget, things like room hire rates, ticket pricing, and bar and refreshment pricing need to take account of what we believe our customers will be prepared and able to pay.

Of huge significance of course is the number of people attending events. Without that audience we cannot make the surpluses necessary to cover our organisational costs. It will also have an impact on the number of promoters able to offer shows that we might include in our programme.

We still do not have a clear picture on the impact of the Everyman Cinema on audience levels for our screen-based offer. We are also concerned that the current industrial action in the film and television industry will reduce the number and range of films available for us to show.

Our organisation can only function with the support of our volunteers and we have been pleased to welcome new members to the team in 2022-23. But going forward recruiting and retaining these volunteers remains critical to our success.

In summary, we believe that there remain key challenges ahead which may impact on future performance and financial prospects.

Initial budget projections suggest a deficit may be incurred in the year ahead, but work continues to enhance our forward programme and to look at other ways of raising money or containing costs. Marketing our offer to as wide a public as possible remains a priority.

Our Review of our Reserves

As noted above our Reserves at 31st August were £176,601. Whilst apparently a healthy balance the analysis of our prospects for 2023-24, summarised above, is relevant when determining the sufficiency of this reserve and how it might be impacted by the challenges we face as we move forward.

We have previously set our minimum level of free reserves at £75,000. This sum has reflected the judgement of the Board as to the amount necessary to hold against the need for working capital and to deal with likely in year risks and unforeseen events. The Board has confirmed that figure for 2023-24 as part of our annual review.

Our current projections suggest that during 2023-24 we will incur a deficit. This takes account of our current programming plan and the estimated number of people who might attend events, and the current view of hire activity. We will be keeping all these matters under close review and our aim will be to reduce or eliminate this deficit, but we realise that many aspects of our business are not in our direct control. In the light of this it is prudent to set aside a further contingency from our reserves to cover another deficit in 2023-24. The Board has agreed a sum of £20,000 for that contingency.

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

This arises because at present we are relying on the “Cultural Exemption” as part of our calculation of potential variable income, and in particular a ruling on the definitions relating to this exemption in respect of cinema showings that arose out of a VAT Tribunal decision some time ago. We still understand that the HMRC intend to appeal this ruling, but there is still no indication of timescales. Whilst we have now registered for VAT this issue is still important as it determines how much of our income is subject to VAT. Should such an appeal be found in favour of HMRC, then there could be an impact on the date on which we would be deemed to have become liable to VAT and subject to registration, 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. We have obtained expert advice on our position, most recently in 2022-23, and will take further advice as necessary in the period ahead.

Taking all these matters into account, and whilst there remains an uncommitted sum of £62,840 in the reserves at this time, the Board has agreed that no significant items of discretionary spend will be committed in 2023-24 to maximise the availability of the uncommitted reserve to meet future financial pressures. High priority issues, for example arising from Health and Safety matters, will be prioritised. We will keep this matter under review as the financial position becomes clearer during the year.

Our Staff Team and Volunteers

The ability of the Forum to continue as a successful organisation serving the local community, rests on the commitment, skills and diligence of our staff and volunteers. Enormous thanks to all for another year of hard work and dedication as we try to return to pre covid levels of financial success and engagement with our community.

The staff team have remained relatively stable during this period. Jaqui, our Finance Officer left in December 2022, and we were pleased to welcome Samantha, who joined us in this role in April 2023.

In the period 2022-23, two further members of staff attended a certified First Aid course. Fire evacuation training took place for staff and volunteers.

During this year we have continued our drive to recruit further volunteers to the team, recognising that there is still a need to widen our pool of people to cover box office, stewarding, bar, projection and leaflet distribution. With 16 new recruits during the year, as of August 2023 our volunteer numbers stand at 63 excluding board members. As this number still leaves us with difficulties in covering busy programme weeks, we will be actively looking to attract more volunteers to the organisation during 2023-24. Approaches to local groups, organisations and employers by members of the volunteer subgroup is currently underway.

Our dedicated volunteers give so much of their valuable time to us, we all recognise that the Forum could not continue to operate without them. During the year the Forum gratefully received 1476 separate shifts equating to approximately 4158 hours.

Trustees

During the year both Frances Gallagher and Martin Brooks stood down from the Board of Trustees for personal reasons. In September Jan Marshall, our secretary stepped down due to relocation. We thank them all for their contribution. Three new Trustees, Sue Thompson, Phil Jones and Hazel Clayson (Treasurer) were co-opted to the Board in the latter part of the year and stand for election at the AGM. Geoff Wall, our Treasurer, steps down at the AGM. We thank Geoff for his eleven years of loyal service on the Board. Without his conscientious approach to the role and his thoughtful and knowledgeable advice to the Board, the Forum would not have enjoyed such success and financial stability. The Board continues to enhance their regular meetings with the work of the subgroups. They support Ian and his team with the groups - Health, Safety and Facilities; Volunteer Recruitment and Retention; and Finance, with representation from both staff team and board members.

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

From: 1st September 2022 to: 31st August 2023

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>Our core service provision is listed below and our intention remains to provide and where possible develop, extend and enhance the facilities and activities at The Forum to ensure a sustainable and viable facility for the future by undertaking the following:</p> <ul style="list-style-type: none"> • Providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local community; • Promoting a range of events including music, comedy, theatre, and talks and activity days aimed at a wide range of community interests; • Providing a programme of films, "Live Stream" and Event Cinema. In promoting this we need to recognise that Northallerton now has its own cinema, and our programme needs to be provided in that context; • Continuing to operate an Equipment Service, hiring staging, lighting, display equipment and keyboards for use at the Forum or in other venues. <p>In providing this programme we try to ensure that there is something on offer to attract all parts of our local 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 2022-23 we raised £1,284 for good causes with details provided in the Annual Accounts. When a suitable opportunity arises, this aspect of our work is seen by the Trustees as an important part of the public benefit that arises through the operation of the Forum.
Contribution made by volunteers	Para 1.38	<p>The input of volunteers, including that from the Trustees, is vital to the continuing viability and success of the Forum, and we are grateful for all these inputs. Key roles include stewarding of events, projection for screen-based events, assisting with box office and reception, running the bar, helping distribute publicity, and assisting in work parties to maintain the building. They are also great ambassadors for the Forum, getting our message out to the community.</p> <p>The Director's Report sets out some of the challenges we face in rebuilding our team post-Covid.</p> <p>In October 2023 we had a volunteer pool, excluding the Trustees, of 63.</p>

Achievements and performance

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

Review of the charity's financial position at the end of the period	Para 1.21	This is incorporated in the Directors' Report.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Board has reviewed its Reserves Policy to ensure it remains aligned with our understanding of our requirements and business risks.</p> <ul style="list-style-type: none"> • The need for working capital, and a risk contingency against possible loss of hirer's income, and potential losses on events, together with other unforeseen events, indicates that a minimum free reserve of £75,000 is prudent. This is the same as the previous year • The initial assessment of our plans for 2023-24 indicates a likely deficit. Taking account of the availability of a balance in the Arts Development and Recovery Fund, we consider it prudent to set aside a designated sum of £20,000 from our unrestricted reserves in respect of the position this year • The uncertainties about the impact of the financial pressures on our customers and users from the cost of living pressures in the economy present a further unquantifiable risk to the business. Because of this the Board has agreed that no significant item of discretionary spend will be undertaken in 2023-24 to maximise the availability of the uncommitted reserve to meet future financial pressures. High priority issues, for example arising from Health and Safety matters, will be prioritised. • We need to cover the net balance of our fixed assets. • We need to maintain designated reserves in respect of unspent balances of Funds set up using restricted income. <p>Having dealt with the quantifiable matters, and taken the decision in respect of the potential for a deficit in 2023-24, the Board has recognised the potential financial consequences of any forthcoming appeal by HMRC in respect of a national case involving the definitions underpinning the Cultural Exemption arrangement that the Forum relies on at present. If successful this may have significant financial implications for the Forum, but we have been unable to obtain any assurance from HMRC on what would happen if they succeeded in this appeal in respect of backdating liability. As in previous years when this has been highlighted in our report, the Board has concluded, therefore, that it would be prudent not to commit the whole of the uncommitted balance at this time, and until the position is clear. This position remains the case, with the proviso that the reserves must be available to meet any short-term deficit arising from our current operations as mentioned above.</p>

Amount of reserves held	Para 1.22	Working capital and risk contingency	£75,000
		Special contingency in respect of 2023-24	£20,000
		To cover undepreciated capital expenditure	£13,007
		Uncommitted balance at 31st August 2023	£62,840
		Subtotal Unrestricted Fund	£170,847
		Arts Development and Recovery Fund	£4,738
		Development Fund for Young People's Activities	£750
		Defibrillator Renewals Fund	£169
		Relaxed Screenings Fund	£97
		Total Funds at 31st August 2023	£176,601
		See note above regarding the decision of the Board on the uncommitted reserve as at 31 August 2023.	
Reasons for holding zero reserves	Para 1.22	Not Applicable	
Details of fund materially in deficit	Para 1.24	None	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>Whilst many aspects of our business have recovered since the Covid pandemic, and our conclusion is that, to date, the business has not been significantly affected by either the cost of living crisis or the apparent impact of the new cinema in Northallerton, the Board believes there are uncertainties going forward.</p> <p>The continuing impact on people's disposable income from the effects of core inflation and rising mortgage rates cannot be underestimated. Similarly the Forum itself is seeing the effects of price inflation and the need to pay staff fairly.</p> <p>In this scenario our need to increase our operating surplus to meet increased organisational costs comes against a background where we are reliant on attracting and retaining sufficient audiences and hirers for our offer to meet our targets and we recognise this is not under our direct control.</p> <p>Forward planning for these impacts is in place and is kept under regular review to take account of emerging issues, to further enhance our offer to seek to eradicate our current projected deficit in 2023-24, and to investigate sustainable additional sources of income.</p> <p>Our reserves position remains strong, and we consider these to be adequate to get through the next period.</p>	

Additional information

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's principal funds come from the hire of premises, the surpluses made on events promoted by the Forum, together with the surplus on bar and catering activities linked to these uses.
A description of the principal risks facing the charity	Para 1.46	The Directors' Report highlights the current assessment of the risks to the operation of the Forum arising from the current operating environment and the impact of the cost of living crisis. This is impacting on our ability to arrange a full programme and attract viable audience numbers for at least some of our events. There is also an impact on the number of organisations seeking to hire out space at the Forum. There is still a need to assess the medium-term impact of the new cinema in Northallerton on the viability of our own screen based offer.

Structure, governance and management

Description of charity's trusts:		
Type of governing document:	Para 1.25	The Memorandum and Articles of Association form the governing documents.
How is the charity constituted?	Para 1.25	The charity is a company limited by guarantee, incorporated under the Companies Act 1985 on 19th June 2012 (company number 8110220) and obtained charitable status on 21st January 2013 (registered charity number 1150546).
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The appointment of Trustees is a matter for a vote by Members at an Annual Meeting or at an Extraordinary Meeting arranged for this purpose. The Memorandum and Articles of the charity (Clauses 30-38) set out in detail the role of Trustees and the Members of the charity at a General Meeting to appoint or re-appoint Trustees. At each Annual Meeting one third of the Trustees will stand down, based on length of service, but may seek re-appointment. The Board of Trustees has the power to co-opt (Clause 37) additional Trustees but only until the next General Meeting at which point their re-election will be a matter for vote at the Meeting.</p> <p>There have been a number of changes in 2022-23.</p> <p>At the AGM held in December 2022 three retiring trustees stood for re-election and were duly re-appointed.</p> <p>During the year three trustees resigned for personal reasons. One new trustee was co-opted to the Board.</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 receive the updates from the Charities Commission on key developments. The Forum has membership of the National Council for Voluntary Organisations (NCVO). Regular updates and bulletins on a range of Governance matters are provided by the NCVO and circulated to all Trustees. If particularly relevant to the working of the Forum, matters arising from both these sources will be raised at the Board. All Trustees are expected to undertake training provided by the Forum on its policies - for example on health and safety related items and our equality policy. From time to time advantage is taken of training provided by external organisations.</p>
<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p>The Board has a cycle of full Board meetings on a two monthly basis and will meet as required in intervening months to deal with specific topics.</p> <p>During 2022-23 the Board has operated three subgroups involving some Board members. The Volunteer Sub-Group also has a staff representative and also a member of our volunteer group. The Health and Safety and Facilities Sub-Group is a Board Subgroup along with the Manager. Each has a delegated role to progress certain matters within their remit. We also have a Finance Sub-Group that works with the Manager to review and develop budget plans. All decisions on budget setting remain with the full Board.</p> <p>The Forum Manager attends Board Meetings. The post has delegated responsibility for the day to day running of the Forum, referring matters to the Board as necessary, and responsibility to implement decisions of the Board as agreed.</p> <p>Northallerton has a Business Improvement District (BID), focussed on the town's High Street and central area, and the Forum lies within the designated boundary of the BID and is subject to the BID levy. Where appropriate we seek to support BID initiatives. Our membership of the BID has also given us access to valuable networking opportunities and services being provided to members such as training opportunities. We have also taken advantage of events held by the BID to showcase and market the Forum.</p>

		<p>We continue to work successfully with the Funny Way to Be Comedy Club and through this partnership and booking arrangement we have continued to attract a good range of notable comedians to perform at the Forum.</p>
Relationship with any related parties	Para 1.51	<p>The Forum leases its building from North Yorkshire Council (the successor to Hambleton District Council from 1st April 2023) 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 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. One such payment was made in 2022-23 and is 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 of Government decisions on the National Living Wage.</p>

Reference and administrative details

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

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Munton	Chair		
2	Janet Marshall	Company Secretary	01/09/22 to 16/08/23	
3	Geoff Wall	Treasurer		
4	Maureen Willoughby			
5	Alan Owens			
6	Paul Phillips			
7	Rob Bramley			
8	Janet Crampton			
9	Frances Gallagher		01/09/22 to 16/05/23	
10	Martin Brooks		01/09/22 to 14/03/23	
11	Sue Thompson	Co-opted Member	From 16/08/23	

Changes to Trustees since 1st September 2023

Phil Jones was co-opted to the Board on 25/09/23

Hazel Clayson was co-opted to the Board on 15/11/2023

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

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

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

Name of Forum Manager – Ian McCarthy



Declarations

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

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

Signed on behalf of the charity's trustees/directors

Signatures

	
Deborah Munton	Geoff Wall
Chair of Trustees	Trustee

Date

15/11/2023

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/directors/members of

The Forum (Northallerton) Ltd

On accounts for the year ended

31st August 2023

Charity no.:

1150546

Company no.:

8110220

Set out on pages

20 to 47

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2023.

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

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

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Chartered Institute of Management Accountants.

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed: K Wood **Date:** 16/11/2023

Name: Karen Wood

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

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

The Forum (Northallerton) Ltd		Charity No	1150546	
		Company No	8110220	
Annual accounts for the period				
Period start date	01/09/2022	To	Period end date	31/08/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	5,528	-	-	5,528	938
Charitable activities	S02	369,646	-	-	369,646	307,465
Other trading activities	S03	-	-	-	-	-
Investments	S04	622	-	-	622	20
Separate material item of income	S05	-	-	-	-	5,685
Other	S06	-	-	-	-	-
Total	S07	375,796	-	-	375,796	314,108
Expenditure (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	369,794	-	-	369,794	323,151
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	369,794	-	-	369,794	323,151
Net income/(expenditure) before tax for the reporting period	S13	6,002	-	-	6,002	- 9,043
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	6,002	-	-	6,002	- 9,043
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	6,002	-	-	6,002	- 9,043
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	6,002	-	-	6,002	- 9,043
Reconciliation of funds:						
Total funds brought forward	S23	164,845	5,754	-	170,599	179,642
Total funds carried forward	S24	170,847	5,754	-	176,601	170,599

Section B Balance sheet



		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	13,007	-	-	13,007	18,679
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	13,007	-	-	13,007	18,679
Current assets							
Stocks	(Note 18)	B06	3,092	-	-	3,092	1,938
Debtors	(Note 19)	B07	9,196	-	-	9,196	9,552
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	224,903	5,754	-	230,657	219,843
Total current assets		B10	237,191	5,754	-	242,945	231,333
Creditors: amounts falling due within one year		B11	78,719	-	-	78,719	78,553
Net current assets/(liabilities)		B12	158,472	5,754	-	164,226	152,780
Total assets less current liabilities		B13	171,479	5,754	-	177,233	171,459
Creditors: amounts falling due after one year		B14	632	-	-	632	860
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	170,847	5,754	-	176,601	170,599
Funds of the Charity							
Endowment funds	(Note 27)	B17			-	-	-
Restricted income funds	(Note 27)	B18		5,754		5,754	5,754
Unrestricted funds		B19	170,847			170,847	164,845
Revaluation reserve		B20				-	-
Fair value reserve		B21					
Total funds		B22	170,847	5,754	-	176,601	170,599

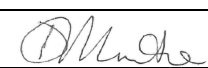
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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
	DEBORAH MUNTUN	15/11/2023
	GEOFF WALL	15/11/2023

Signature of director authenticating accounts being sent to Companies House	Signature	Date
		15/11/2023
	DEBORAH MUNTUN	

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

Yes

1.2 Going concern

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

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

At the reporting date we have a good level of reserves and the Board considers these sufficient to deal with issues that may arise in the next 12 month period arising from the impact of the continuing financial situation affecting the country

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

The uncertainties relate to the impact of the financial situation affecting the country, and how this will impact on the ability and willingness of our customers to support our programme of events, and of our hirers to book space at the Forum.

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

Not Applicable

1.3 Change of accounting policy

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

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Change to the policy on charging to capital. Now "£5000, but a lower sum may apply at the discretion of the Board in respect of specific investments"
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Improves recognition of the value of an investment over the period of use of an asset.
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not Applicable. No application of this rule affects the 2022-23 accounts, but may apply in future.

1.4 Changes to accounting estimates

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

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

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

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

Please disclose:

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

Note 2 Accounting policies

2.1 INCOME

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

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £5000, but a lower sum may apply at the discretion of the Board in respect of specific investments	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

Section C

Notes to the accounts

(cont)

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	837	-	-	837	938
	Unredeemed Gift Vouchers and Credit Notes treated as donations	4,691	-	-	4,691	-
	Total	5,528	-	-	5,528	938
Charitable activities:	Letting Fees inc commission on ticket sales	73,963	-	-	73,963	66,831
	Forum Events	185,635	-	-	185,635	156,538
	Cinema	13,792	-	-	13,792	5,417
	Live Stream and Event Cinema	11,080	-	-	11,080	7,956
	Bar	50,253	-	-	50,253	43,009
	Catering and sales of refreshments	21,943	-	-	21,943	15,160
	Equipment Hire	4,996	-	-	4,996	5,805
	Box Office Card Fees	7,193	-	-	7,193	6,046
	Other	791	-	-	791	703
Total	369,646	-	-	369,646	307,465	
Other trading activities:		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	622	-	-	622	20
	Total	622	-	-	622	20
Separate material items of income:	Covid- 19 Business Support Grant			-	-	4,000
	Covid-19 Job Retention Scheme Grant			-	-	387
	Covid-19 SSP Rebate Grant			-	-	69
	Grant for Building Repairs			-	-	1,229
Total	-	-	-	-	5,685	
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	375,796	-	-	375,796	314,108	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)	Job Retention Scheme Grant (£387), SSP Rebate Grant (£69), Grant for Building Repairs (£1,229)					
Where any endowment fund is converted into income in the reporting period or prior period, please give the reason for the conversion.	Not Applicable					
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Analysis is sufficient to identify material items.					

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant	None	-
Other	None	-
	Total	-

	Description	Last year £
Government grant 1	Coronavirus Business Support Grant	4,000
Government grant 2	Coronavirus Job Retention Scheme Grant	387
Government grant 3	Coronavirus SSP Rebate Grant	69
Other	Grant from Hambleton District Council to meet specific building costs agreed as landlord responsibilities	1,229
	Total	5,685

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

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	The Forum is leased to the charity by North Yorkshire Council, the successor council to Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.	The Forum was leased to the charity by Hambleton District Council. This is a 25 year lease at a peppercorn rent with the Council retaining some responsibility for structural maintenance matters.

Note 5 Donated goods, facilities and services

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

	This year	Last year
<i>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</i>	Such matters would only be reflected in the accounts if material and quantifiable	Such matters would only be reflected in the accounts if material and quantifiable

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

	This year	Last year
<i>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</i>	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report	The operation of The Forum is underpinned by significant inputs of unpaid volunteer effort. These are not costed in the accounts but are described in the annual report

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of Generating Funds								
Forum Events	142,079	-	-	142,079	121,279	-	-	121,279
Cinema	5,208	-	-	5,208	3,187	-	-	3,187
Live Stream and Event Cinema	5,302	-	-	5,302	4,335	-	-	4,335
Cost relating to Cinema Projector	1,952	-	-	1,952	5,542	-	-	5,542
Bar	21,639	-	-	21,639	21,527	-	-	21,527
Catering and Refreshments	9,712	-	-	9,712	5,819	-	-	5,819
Sales Promotion	4,560	-	-	4,560	3,686	-	-	3,686
Equipment Service	68	-	-	68	200	-	-	200
Irrecoverable VAT on the above	3,756	-	-	3,756	-	-	-	-
Organisational Costs								
Staffing Costs	97,116	-	-	97,116	83,501	456	-	83,957
Premises - Utilities	30,573	-	-	30,573	31,816	-	-	31,816
Premises - Other	9,261	-	-	9,261	8,571	1,229	-	9,800
Equipment	3,225	-	-	3,225	1,107	-	-	1,107
Depreciation	5,672	-	-	5,672	5,672	-	-	5,672
Office Expenses	4,054	-	-	4,054	7,055	-	-	7,055
Box Office Costs and Fees	12,846	-	-	12,846	10,153	-	-	10,153
Professional Fees	2,151	-	-	2,151	1,313	-	-	1,313
Bank Charges	1,387	-	-	1,387	1,075	-	-	1,075
General Expenses	4,156	-	-	4,156	3,470	-	-	3,470
Irrecoverable VAT on the above	3,095	-	-	3,095	-	-	-	-
Governance Costs								
Independent Examiners Fee	650	-	-	650	600	-	-	600
Company Operating Costs	48	-	-	48	48	-	-	48
Donations made from Proceeds of Community Fundraising Events								
Donations	1,284	-	-	1,284	1,510	-	-	1,510
Total expenditure on charitable activities	369,794	-	-	369,794	321,466	1,685	-	323,151
Separate material item of expense								
None	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
None	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	369,794	-	-	369,794	321,466	1,685	-	323,151

Note 7 Extraordinary items

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

Note 8 Funds received as agent

Not Applicable

Note 9 Support Costs

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

The Forum does not allocate non direct organisational costs across activities

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
650	600
-	-
-	-
-	-

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	93,543	80,055
Social security costs	1,473	259
Pension costs (defined contribution scheme)	1,737	1,322
Recruitment Costs	90	210
Staff and Volunteer Training	-	2,093
Other Employee and Volunteer Related Costs	273	18
Total staff costs	97,116	83,957

Staff costs are shown gross. In 2021-22 the accounts reflected a Job Retention Scheme Grant of £387 to offset our costs for staff on Furlough for the period up to the end of the Scheme in September 2021, and a rebate of £69 for SSP incurred under the terms of the Coronavirus SSP Rebate Scheme. There were no such adjustments in 2022-23.

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 31/8/2023	Last year Number as at 31/8/2022
Fundraising	-	-
Charitable Activities	6 (3.5 FTE)	5 (3.13 FTE)
Governance	-	-
Other	-	-
Total	6 (3.5 FTE)	5 (3.13 FTE)

The headcount and FTE are based on staff in post and their contractual hours. We had no vacancies as at 31st August 2023. On 31st August 2022 we had one vacant post. In both years we employed two staff on a casual basis to fill occasional shifts. They are not included in the headcount

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

None

11.4 Redundancy payments

None

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

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

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,737	1,322

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

	All costs were allocated to unrestricted funds	All costs were allocated to unrestricted funds
--	--	--

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

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

Not Applicable

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

Not Applicable

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

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

Not Applicable

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

Not Applicable

Note 13 Grantmaking

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,284		NIL	-
Total	1,284	-	-	-

13.2 Grants made to institutions

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of concert held to raise monies for the Trust	1,284
Total grants to institutions in reporting period		1,284
TOTAL GRANTS PAID		1,284

Last year:**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grants to charities and good causes from special Fundraising events	1,510		NIL	1,510
Total	1,510	-	-	1,510

13.4 Grants made to institutions

Name of Institution	Purpose	Total amount of grants paid £
Ben Hyde Trust	General donation made from proceeds of Remembrance Day concert	590
DEC Appeal for Ukraine	General donation made from proceeds of a "Jazz for Ukraine" concert	920
Total grants to institutions in reporting period		1,510
TOTAL GRANTS PAID		1,510

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

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

14.2 Depreciation and impairments

Basis	N/A	N/A	SL	SL	
Straight Line ("SL") or Reducing Balance ("RB")					
Rate			10%	20% furnishing 10% equipment	

At beginning of the year	-	-	27,959	16,977	44,936
Disposals	-	-	-	-	-
Depreciation	-	-	3,926	1,746	5,672
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	-	-	31,885	18,723	50,608

14.3 Net book value

Net book value at the beginning of the year	-	-	11,299	7,380	18,679
Net book value at the end of the year	-	-	7,373	5,634	13,007

14.4 Impairment

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

No impairment recorded in either this year or last year

14.5 Revaluation

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

the effective date of the revaluation

Not Applicable

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

14.6 Other disclosures

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

None in either year

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

None in either year

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

None in either year

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

Note 18

Stocks

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

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	1,938	-	-	-
<i>Added in period</i>	-	29,964	-	-	-
<i>Expensed in period</i>	-	28,810	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	3,092	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	3,092	-	-	-
Total previous year	-	1,938	-	-	-

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

None either this year or last year

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

Trade debtors

Prepayments and accrued income

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

Other debtors (Sum due from HMRC re VAT at year end)

Less: Provision for Bad Debts

Total

This year	Last year
£	£
7,729	8,218
1,309	412
990	1,922
168	-
- 1,000	- 1,000
9,196	9,552

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

Trade debtors

Prepayments and accrued income

Other debtors

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

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	15,354	13,268	-	-
Accruals and deferred income	59,997	56,010	632	860
Income in advance for third party shows	2,494	349	-	-
Outstanding Gift Vouchers and Credit Notes	670	6,406	-	-
Taxation and social security	-	2,416	-	-
Company Credit Card outstanding items	204	104	-	-
Other creditors	-	-	-	-
Total	78,719	78,553	632	860

Note: The "Amounts falling due after more than a year" relate to advance ticket sales for shows taking place more than 12 months after the balance sheet date.

20.2 Deferred income

Please explain the reasons why income is deferred.

We defer pre-sale of tickets for future events, including monies from third party events where we act as ticketing agent. For our own events income is brought into account at the date the show takes place. For third party events the income is dealt with as part of the post show settlement. Deposits and pre-payments for room hire taking place after the year end are also deferred to the point at which the hire takes place and an appropriate accrual made in the accounts. The value of Gift Vouchers and Credit Notes is brought into account at the point the voucher is redeemed.

Movement in deferred income account for ticket monies

	This year £	Last year £
Balance at the start of the reporting period	48,484	85,318
Amounts added in current period	366,625	241,041
Amounts released to income from current period	- 351,986	- 277,875
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	63,123	48,484

Note 21 Provisions for liabilities and charges

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

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

A standard sum of £1,000 is included on the balance sheet as a provision for bad debts. This was made in 2012/13 and remains at that level.

Dependent on any debt collection issues in any year.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

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

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

Not Applicable

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Not Applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments**Note applies to both this year and last year**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The charity has a straightforward approach to such matters. Debtors arising from invoices raised are deemed to be payable immediately and our credit control function aims to maintain low outstanding debt with proactive debt management. Our policy is to pay our creditors as soon as possible broadly on a weekly payment cycle. Money held from ticket sales at our box office on behalf of hirers is subject to reconciliation after the completion of the event with a net settlement made as soon as possible thereafter. At present surplus funds are held in a bank deposit account with instant access. No hedging is undertaken

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

Not Applicable

Note 23 Contingent liabilities and contingent assets

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

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and in hand
Other (Floats and Petty Cash)
Total

This year	Last year
£	£
-	-
173,482	172,860
56,530	46,338
645	645
230,657	219,843

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

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

Based on experience, our exposure to credit risk is low, with amounts written off each year being under £1000. Only one small unpaid balance of £1 was written off in the current year. We have, however, agreed a provision in the Balance Sheet against such risk at £1000, and this sum has been maintained since 2012/13. Our current position on liquidity risk is low. Cash balances are high and sums are held in a deposit account with instant access. We hold no investments subject to market risk.

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

None.

Note 26 Events after the end of the reporting period

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

Please provide details of the nature of the event

Not Applicable

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

Not Applicable

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slightly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Fund was not utilised in 2022-23	4,738	-	-	-	-	4,738
Development Fund for Young People's Activities	R	The Fund was created with monies transferred to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2022-23	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 2022-23	169	-	-	-	-	169
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2022-23	97	-	-	-	-	97
General Unrestricted Fund	U		164,845	375,796	- 369,794	-	-	170,847
Total Funds			170,599	375,796	- 369,794	-	-	176,601

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

Yes*	No*
✓	✓

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Arts Development and Recovery Fund	R	This fund was slightly repurposed for 2020-21 and is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board agreed to transfer 50% of the balance on the fund to support the recovery position, as explained in the TAR and Financial Review for 2021-22.	9,476	-	-	4,738	-	4,738
Development Fund for Young People's Activities	R	The Fund was created with monies transferred to the Forum from the Base Project, a charity that was wound up in 2015/16. It is available to support cost of activities for younger people. There was no call on the Fund in 2021-22	750	-	-	-	-	750
Defibrillator Repair and Renewals Fund	R	Balance of funding received from the Coop Community Fund for the defibrillator project. This is held for future costs of replacement items such as masks and batteries and any necessary repairs. There was no call on the Fund in 2021-22	169	-	-	-	-	169
Covid-19 Job Retention Scheme and SSP Rebate Grants	R	Government Schemes to meet specific costs incurred for furloughed staff and staff in receipt of Statutory Sick pay due to Covid. Eligible spend to year end matched with grant		456	456	-	-	-
Hambleton District Council Grant	R	A grant to cover the cost of repair items met by the Forum that were subsequently agreed as being Landlord Responsibility items		1,229	1,229	-	-	-
Relaxed Screening Fund	R	A fund set up through a donation to support the cost of relaxed screenings not met by ticket sales. There was no call on the Fund in 2021-22	97	-	-	-	-	97
General Unrestricted Fund	U		169,150	312,423	321,466	4,738	-	164,845
Total Funds			179,642	314,108	323,151	-	-	170,599

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

Yes*	No*
✓	✓

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

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

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	The restricted Arts Development and Recovery Fund is available to support the promotion of a wider range of arts and cultural events or available to support events making reduced contributions because of audience numbers being affected by Covid measures including apparent audience hesitancy. The Board agreed to transfer 50% of the balance on the fund to support the recovery position, as explained in the TAR and Financial Review for 2021-22.	£4,738
Between endowment and restricted funds		NIL
Between endowment and unrestricted funds		NIL

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
None		NIL

Last year

Planned use	Purpose of the designation	Amount
None		NIL

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

This year

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

TRUE

Last year

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

TRUE

28.2 Trustees' expenses

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

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

This year

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

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Alan Owens	Trustee	Payment of Band Fee for the "Bond at 60" show.	600			

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.

Please note that whilst Alan Owens coordinated the band for this concert he did not receive any monies personally from this payment, which all went to other members of the band.

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

Not Applicable

Last year

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

TRUE

Note 29**Additional Disclosures**

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

Whilst no formal provision is made in these accounts, attention is drawn to the issue about the VAT status of cinema and screening income as described in the Annual Report