

The Forum (Northallerton) Ltd
For the Year ended 31st August 2025



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

Charity registration number: 1150546
Company registration number: 8110220

Annual Report and Financial Statements
For the Year Ended 31 August 2025

Legal and Administrative information

Trustees	Deborah Munton (Chair) Hazel Clayson (Treasurer) Maureen Willoughby Alan Owens Paul Phillips Rob Bramley Sue Thompson Mark Stott Elizabeth Shaw Wayne Kyte Joanne Dewar	Resigned 17/12/24 Appointed 17/12/24 Co-opted member 12/2/25 Co-opted member 16/4/25 Co-opted member 21/5/25
Forum manager	Ian McCarthy	
Charity Name	The Forum (Northallerton) Ltd	
Other name the charity uses	The Forum Northallerton	
Registered Charity number	1150456	
Registered Company number	8110220	
Principal address and registered office	The Forum Bullamoor Road Northallerton North Yorkshire DL6 1LP	
Independent Examiner	Karen Wood ACMA CGMA Outsource Accounting services and Independent Examinations 2 Galligap Lane Osbalwick York YO10 3NR	
Bank details	Barclays Bank 1 Churchill Place London E14 5HP	

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Trustees' Report (including Directors' Report)

The Trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1 January 2019).

Objectives and activities

As set out in our Memorandum and Articles of Association, the charity's objects are 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 condition of life for residents.

In furtherance of these objects, but not otherwise, the Trustees shall have power:

- 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

Summary of main activities

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:

- providing letting space to a wide range of individuals, clubs, other organisations and businesses serving the local business community, including local amateur performance groups;
- promoting a range of events including music, comedy and theatre;
- providing a programme of films, "Live Stream" and Event cinema;
- continuing to operate an equipment service, hiring staging, lighting, display equipment and keyboards for use at the Forum or other venues.

Achievements and performance during the year

A year of celebration and investment

This year represents the 50th anniversary of the building which we now know as the Forum. On the achievement of this milestone the board's priorities included celebration events and investment. We were keen to promote our charitable status to allow us to develop ways to supplement our income through sponsorship and advertising, holding fundraising events and a raffle, as well as making it easier for the public to make individual donations.

Some investment was needed to replace or repair equipment, and the cost of this work will be incurred during 24/25 and 25/26. Where possible grants are being sought.

Another priority has been to increase community awareness of the Forum by a greater presence in the media and on social media. We have had a number of very positive pieces in the press. We now have the Darlington and Stockton Times as a Partner.

We continued work to deliver on the funding granted via the UKSPF fund in 2023/24. We now have newly finished floors to both performance spaces and new comfortable foldable seating. There have been upgrades to our IT, CCTV system and a new box office desk. The last work has been the new external signage.

Rishi Sunak MP, visited in May to meet volunteers, staff and the board. He spent a great deal of time learning more about the efforts to raise funds to improve facilities and was full of praise for the Forum as a great venue and an asset for the community.

Following our skills audit last year, the board took the decision at the beginning of the year to invest in some specialist knowledge, and we have since worked with consultants in PR/media, bid writing and fund raising to allow us to move forward on some of our priorities. We are also working with a Health and Safety consultant to ensure we maintain good standards of compliance.

We are currently awaiting the outcomes from several bids, which if successful will allow us to upgrade the seating and the public toilets.

Following the trend of recent years, customers continue to leave it until much later before committing to ticket purchases. Again, this has led to a number of show cancellations this year, where promoters have not been able to wait for potential late sales. However, the Forum still maintained a great range of programme with some excellent sellout shows. Some of the highlights are recorded below.

During 24/25 the Forum programmed 209 separate performances across all genres including cinema. There were 23,126 admissions. This compares with 217 performances and 22,517 tickets for the previous year.

Comedy continued to be one of our most successful genres with sellout ticket sales for the Jason Manford work in progress shows (4 shows, 1190 admissions). This year we entered into an arrangement to host Manford's Comedy Club on a regular basis. This showcases new comic talent chosen by Jason – the first event held in February was also a sellout. We enjoyed great success with several other comics such as Kevin Bloody Wilson, John Shuttleworth, Clinton Baptiste and Count Arthur Strong.

'An Audience with Lord Ian Botham' was also a great success.

Tribute Acts also continued to perform strongly this year. Particular favourites with the Forum audiences were tributes to Taylor Swift (sellout) and the Eagles. Other musical acts that did very well were 'Made in Tennessee', History of Rock and American Four Tops.

Tom Rolfe's Christmas Santa show was again enjoyed by our younger audiences. Nine performances over four days attracted 2002 attendees.

The Forum was pleased to again host our local amateur groups, who performed some marvellous shows throughout the year. Northallerton Musical Theatre Company gave us Beauty and the Beast and Love Musically, whilst Northallerton Amateur Variety Company performed Robinson Crusoe. Crash Bang Wallop performed Shrek, Everybody's Talking about Jamie and their 20th Anniversary Concert. The Allerton Players staged 'The Mirror Cracked whilst The Northallerton Male Voice Choir performed two concerts during the year.

Our Annual Festival of Remembrance raised £1,328 which was donated to the Ben Hyde Trust and the Royal British Legion.

The most popular film of the year was 'The Salt Path', where 182 attended, followed by 'Paddington in Peru' with 168. Event cinema highlights were Andre Rieu Christmas and 75th Birthday concerts with 231 attendances in total. The Royal Ballet performance of The Nutcracker was the best attended of the livestreams.

Regular room hire arrangements with local groups have been maintained with some additional users coming on board. One off bookings for meetings and conferences have increased.

Scones 4 u continued to operate in the foyer on Thursdays. We offer them use of the kitchen and foyer space free of charge so that they can raise funds for their group. This activity allows young people with special needs to gain important life skills as well as being able to offer our local customers a chance to meet up and enjoy refreshments.

People

Our small staff team has seen some changes during 24/25. The vacant role of House Manager was filled in April 2025 when we welcomed Fiona Kyte. Darren Kirk, long standing facilities assistant and technician left in January 2025 to pursue other opportunities and was replaced by Graeme Hunter in April 2025. There has been even more than usual going on at the Forum during this special year and thanks go to all the staff for their hard work, loyalty and patience.

Our team of volunteers currently numbers 86, with 13 new recruits having joined us during the 24/25 period. An average of 46 different people volunteered each month. During this year our volunteers gifted us with 4523 hours of their time which is a 4% increase on the previous year. This equated to 1670 separate shifts, a 7% increase. Yet again, this huge investment of time freely given (which represents more than £50,000 of paid time), demonstrates the importance of the work our volunteers do for us. Without their input, the Forum could not continue as a viable venue, and enormous thanks go to them all for their continued support and hard work.

Mark Stott was appointed to the board at December's AGM after a period as a co-opted member. Liz Shaw was co-opted to the board in February 2025 and has taken on the role of secretary. Wayne Kyte was co-opted to the board in April 2025 and Joanne Dewar in May 2025. Through last year's skills audit we were able to identify and fill some of the gaps leading to better range of skills around the table.

Looking to the future

We are looking forward to continuing our 50th celebrations next year with some major events coming up. We have already enjoyed our wonderful 50th Anniversary concert in September and seen the start of our 'Memories' display (but more of both in next year's report).

In November we will be holding a plaque unveiling ceremony to commemorate our special birthday. Further fundraising events are planned to include 'An Evening with Rosie Paige and Peter Wright'.

On November 28th we will draw our fundraising raffle. All proceeds from the raffle and the concert will go to our 'refurbishment fund' which will be used towards upgrading and improving our facilities such as the raked seating and the public and backstage toilets.

We look forward to the arrival of our donation station to allow users to donate by either cash or card.

We will continue to work on submitting bids to obtain funding which will allow us to do the necessary upgrades and improve facilities for our users, ensuring the Forum continues to serve the community far into the future.

Financial review HAZEL

The statement of financial activities on page 11 shows a net expenditure for the period of £32,453 (23/24: net income of £51,479) of which £3,295 income relates to unrestricted funds and £35,748 expenditure to restricted funds (23/24: £13,789 income unrestricted; £37,690 income restricted). Total funds at 31 August 2025 were £195,567 (23/24: £228,080) including unrestricted funds of £187,931 (23/24: £184,636) and restricted funds of £7,696 (23/24: £43,444).

The principal funding sources of the charity are described in note 2 of the accounts and were Forum events, letting fees, cinema and livestream screen showings and the bar and refreshments sold at these events.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level of between 3 and 6 month's operating expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This remains unchanged from 2023/24. Unrestricted reserves are also maintained to cover the net balance of our fixed assets.

This year the Board agreed to designate some unrestricted reserves for specific projects as follows. These are described in more detail in note 10 to the accounts:

- Contribution to the replacement of the seating rake
- Consultants costs to develop funding and publicity processes to support the 50th Anniversary year

As in previous years the Board also recognise 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 upon 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. With regard to this, the Board continues to consider it prudent not to commit the whole of the uncommitted restricted reserve at this time until the position is clear.

Principal sources of funds

The charity's principal funds come from the hire of premises and the surpluses on events promoted by the Forum, together with the surplus on bar and catering activities linked to those uses.

Principal risks

The principal risks currently faced by the Forum are similar to those faced by many other smaller charities in the UK.

- We face challenges in replacing trustees (all of whom are volunteers), particularly those with specific skills.
- The support of our volunteers is essential in providing box office, stewarding, projection and barkeeping roles and being unable to recruit and train new volunteers would reduce the number of events we could safely offer.
- The continuing cost of living crisis impacts our ability to arrange a full programme and attract viable audiences for at least some of our events and also has a potential impact on the number of organisations wishing to hire our meeting spaces.
- Utility, salary and other costs also continue to rise with the cost of living and the impact of governmental budget decisions.
- We also continue to assess the medium-term impact of the Everyman cinema in Northallerton on the viability of our own screen-based offering.

Although we always aim to set a break-even budget, all of the above makes this more challenging every year, meaning that we continue to explore alternative funding to ensure financial stability over the forthcoming years.

Relationships with related parties

The Forum leases its building from North Yorkshire Council on a peppercorn rent and the lease is based on the understanding that the building continues to be used for the community purposes envisaged in the charity's Memorandum and Articles. To monitor this, representatives of the Board have liaison meetings dealing with any building related issues relevant to the lease.

One of our trustees, Alan Owens, manages a band which is involved in Forum events. On occasion payments are made by the Forum for band fees and expenses all of which went to other members of the band. In 24/25 these amounted to £nil (23/24: £1,150).

Structure, governance and management

The Forum is a company limited by guarantee and is governed by a Memorandum and Articles of Association. It was incorporated under the Companies Act 1985 on 19 June 2012 and obtained charitable status on 21 January 2013.

The Trustees are also the directors for the purpose of company law. None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The appointment of Trustees is a matter for vote by Members at an Annual General Meeting (AGM) or 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 such a general meeting to appoint or re-appoint trustees. At each AGM one third of the trustees will be asked to stand down, based on length of service, but may seek reappointment. The Board of Trustees has the power to co-opt (clause 37) additional trustees but only until the next AGM at which point their re-election will be a matter for vote at the meeting. No external body is entitled to appoint a trustee.

New trustees are inducted by the Chair based on the standard documentation provided by the Charity Commission. They 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), of which they are reminded at relevant points in the annual cycle.

All trustees receive the update from the Charities Commission on key developments, and the Forum has membership of the National Council for Voluntary Organisations (NCVO) which provides regular updates and bulletins on a range of governance matters. A summary of those relevant to the working of the Forum will be raised at the Board. Appropriate Board members take advantage of relevant training provided by external organisations, a summary of which is shared at Board meetings.

During 2024-25 the Board has operated 2 subgroups involving some Board members:

- Health and Safety and facilities – works to review health, safety and building facilities, ensuring compliance and best environment for users
- Finance – works with the manager to review and develop budget plans

The Forum manager leads a small team of full time and part time staff and has delegated responsibility for the day to day running of the Forum. He is held to account by the Board through monthly meetings to which detailed financial and management reports are provided. The Board works closely with the team to ensure that the charity's objectives are met, and resources are deployed as effectively as possible.

The Forum has agreed a Pay policy which sets out the way decisions on pay and conditions of service will apply. Pay and remuneration of the Forum Manager and staff is reviewed annually in April and takes into account relevant comparators, Government decisions on the National Living Wage, the business plan and the financial position.

Statement of Trustee’s responsibilities in relation to financial statements

Company Law requires the Directors (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for the year. In preparing those financial statements the Directors (Trustees) are required to:

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

The Directors (Trustees) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information

In so far as the Trustees are aware:

- there is no relevant information of which the Charity’s Independent Examiner is unaware;
- the Trustees have taken the necessary steps to be aware of the information which would be relevant for independent examination purposes and have communicated them to the Independent Examiner

Exemptions

The Company has taken advantage of the small companies’ exemption in preparing the annual report and financial statements on pages 1 to 20.

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.

Declaration

The Trustees declare that they have approved the Trustees’ report (including directors report) on pages 1 to 20.

Signed on behalf of the Charity’s Trustees/Directors

Signatures		
Full Names	Deborah Munton	Hazel Clayson
Position	Chair of Trustees	Trustee
Date	[21 November] 2025	[21 November] 2025

Independent Examiner's report to the trustees of The Forum (Northallerton) Ltd

I report on the accounts of: **The Forum (Northallerton) Ltd**

For the year ended: **31st August 2025**

Which are set out on pages 11 to 20

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 under Part 1 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Karen Wood (ACMA)

Date:

Outsource independent examination service
2 Galligap Lane
Osbalwick
York
YO10 3NR

Statement of Financial Activities

Including income and expenditure account

For the year ended 31st August 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	1,332	-	1,332	953	-	953
Charitable Activities	2	456,870	-	456,870	410,252	38,918	449,170
Investments	2	3,849	-	3,849	2,731	-	2,731
Total income		462,051	-	462,051	413,936	38,918	452,854
Expenditure on:							
Charitable activities	3	458,756	35,748	494,504	395,147	6,228	401,375
Other expenditure		-	-	-	-	-	-
Total expenditure		458,756	35,748	494,504	395,147	6,228	401,375
Net income/expenditure for the reporting period		3,295	(35,748)	(32,453)	18,789	32,690	51,479
Transfer between funds		-	-	-	(5,000)	5,000	-
Net incoming/ (outgoing) resources		3,295	(35,748)	(32,453)	13,789	37,690	51,479
Total funds at 1 September 2024	10	184,636	43,444	228,090	170,847	5,754	176,601
Total funds at 31 August 2025	10	187,931	7,696	195,627	184,636	43,444	228,080

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed tangible assets	5		3,992		8,731
Current assets					
Stock	6	3,129		3,599	
Debtors	7	1,030		1,532	
Cash at Bank – Barclays	8	280,283		333,296	
		<u>284,442</u>		<u>338,427</u>	
Current liabilities					
Creditors	9	<u>(92,807)</u>		<u>(119,078)</u>	
Net current assets			191,635		219,349
Creditors falling due after more than 1 year			-		-
Total assets less current liabilities			<u>195,627</u>		<u>228,080</u>
Income funds					
Unrestricted funds	10		146,931		184,636
Designated funds	10		41,000		-
Restricted funds	10		7,696		43,444
Balance at the end of the year			<u>195,627</u>		<u>228,080</u>

For the year ending 31 August 2025, 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 of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the 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.

The financial statements were approved by the Trustees on [21 November] 2025.

Signed on behalf of all the Trustees/Directors:

Signed	Print name	Date of approval
	Deborah Munton Chair of Trustees	[21 November] 2025
	Hazel Clayson Trustee	[21 November] 2025

Signature of director authenticating
accounts being sent to Companies House

Signature	Date
	[21 November] 2025
Deborah Munton	

Notes to the Financial Statements

For the year ended 31st August 2025

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

(b) Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. As a result, the financial statements have been prepared on a going concern basis.

(c) Income

Income is recognised when the charity is legally entitled to it after any performance conditions are met, the amounts can be measured reliably and it is probable that income will be received.

Cash grants and donations are recognised on receipt. Performance related grants are only included when the charity has met the performance related conditions.

Deferred income - 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 the income and expenditure account at the date the show takes place. For third party events the income (alongside related costs) is dealt with as part of the post show settlement. Bank interest is recognised when receivable by the charity.

The value of any voluntary help is not included in the financial statements but is described in the Trustees' Annual Report on page 6.

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

(e) Stocks

Stocks are stated at the lower of cost or net realizable value.

(f) Debtors

Debtors (including trade debtors) 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.

Tangible fixed assets

Tangible assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Assets are capitalised if they can be used for more than one year, and cost over £5,000 (though a lower sum may apply at the discretion of the Board).

Depreciation is recognised to write off the cost of assets less their residual values over their useful lives on the following basis:

Plant and machinery	10 years straight line basis
Furniture and fixtures	5 years straight line basis
Equipment	10 years straight line basis

2. Analysis of income

Analysis		Unrestricted funds 2025	Restricted funds 2025 (note 10)	Total funds 2025	Unrestricted funds 2024	Restricted funds 2024 (note 10)	Total funds 2024
		£	£	£	£	£	£
Donations	Donations and gifts	1,332	-	1,332	953	-	953
	Unredeemed gift vouchers and credit notes treated as donations	-	-	-	-	-	-
	Total	1,332	-	1,332	953	-	953
Charitable activities	Letting fees including commission on ticket sales	87,869	-	87,869	82,918	-	82,918
	Forum events	251,115	-	251,115	206,077	-	206,077
	Cinema	6,613	-	6,613	8,862	-	8,862
	Live stream and event cinema	10,020	-	10,020	14,610	-	14,610
	Bar	53,613	-	53,613	54,437	-	54,437
	Catering and sale of refreshments	26,950	-	26,950	23,637	-	23,637
	Equipment hire	5,511	-	5,511	5,619	-	5,619
	Box office card fees	11,667	-	11,667	12,363	-	12,363
	Irrecoverable VAT	1,533	-	1,533	-	-	-
	Other	1,979	-	1,979	1,729	38,918	40,647
	Total	456,870	-	456,870	410,252	38,918	449,170
Income from investments	Interest income	3,849	-	3,849	2,731	-	2,731
TOTAL INCOME		462,051	-	462,051	413,936	38,918	452,854

3. Analysis of expenditure

	Analysis	Note	Unrestricted funds 2025	Restricted funds 2025 (note 10)	Total funds 2025	Unrestricted funds 2024	Restricted funds 2024 (note 10)	Total funds 2024
			£	£	£	£	£	£
Expenditure on charitable activities	Forum events		172,345	-	172,345	143,883	888	144,771
	Cinema (including projector)		4,407	-	4,407	4,718		4,718
	Live stream and event cinema		4,597	-	4,597	6,491		6,491
	Bar		21,828	-	21,828	22,540		22,540
	Catering and refreshments		10,561	-	10,561	9,098		9,098
	Sales promotion		6,081	-	6,081	6,382		6,382
	Equipment service		1,212	-	1,212	111		111
	Irrecoverable VAT on the above		25,595	-	25,595	21,571		21,571
	Total		246,626	-	246,626	214,794	888	215,682
Organisational costs	Staffing costs	4	104,390	-	104,390	103,995		103,995
	Utilities		32,323	-	32,323	24,645		24,645
	Premises		15,431	35,748	51,179	11,571	5,340	16,911
	Equipment		7,082	-	7,082	1,335		1,335
	Depreciation	5	4,739	-	4,739	4,276		4,276
	Office expenses		5,951	-	5,951	3,941		3,941
	Box office costs and fees		12,068	-	12,068	13,119		13,119
	Professional fees		8,911	-	8,911	3,375		3,375
	Bank charges		1,409	-	1,409	1,557		1,557
	General expenses		6,057	-	6,057	4,861		4,861
	Irrecoverable VAT on the above		12,441	-	12,441	6,500		6,500
	Total		210,802	35,748	246,550	179,175	5,340	184,515
Donations made from proceeds of community fundraising events	Donations		1,328	-	1,328	1,178	-	1,178
TOTAL EXPENDITURE			458,756	35,748	494,504	395,147	6,228	401,375

Included within professional fees are payments made to the independent examiner of £700 (2024: £700) for independent examination fees.

Donations do not form a material part of the charitable activities. They relate to a general donation made from proceeds of a Remembrance Day concert held to raise monies for the Ben Hyde Trust and the Royal British Legion (2024: the Ben Hyde Trust and the Royal British Legion).

4. Employees

Employment costs

	2025	2024
	£	£
Salaries and wages	99,702	100,214
Social security costs	2,348	1,680
Pension costs (defined contribution scheme)	1,867	1,894
Recruitment costs	473	30
Staff and volunteer training	-	177
Other employee and volunteer related costs	-	-
Total staff costs	<u>104,390</u>	<u>103,995</u>

Staff costs are shown gross.

There were no employees whose annual remuneration was £60,000 or more.

No payments were made to the trustees of the charity

Average headcount in the year

	2025	2024
	£	£
Fundraising	-	-
Charitable activities	6 (3.5 FTE)	6 (3.5 FTE)
Governance	-	-
	<u>6 (3.5FTE)</u>	<u>6 (3.5FTE)</u>

The headcount and FTE are based on staff in post and their contractual hours. We had 0 (2024:1) vacancies as at 31 August 2025. In both years we employed temporary staff on a casual basis to fill occasional shifts. They are not included in the headcount.

5. Tangible Fixed assets

	Plant and machinery	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2024	39,258	24,357	63,615
Additions	-	-	-
At 31 August 2025	<u>39,258</u>	<u>24,357</u>	<u>63,615</u>
Depreciation			
At 1 September 2024	34,706	20,178	54,884
Disposals	-	-	-
Depreciation	3,218	1,521	4,739
At 31 August 2024	<u>37,924</u>	<u>21,699</u>	<u>59,623</u>
Net book value			
At 1 September 2024	4,552	4,179	8,731
At 31 August 2025	<u>1,334</u>	<u>2,658</u>	<u>3,992</u>

6. Stocks

	2025 £	2024 £
Finished goods and goods for resale – charitable activities	3,129	3,599

7. Debtors

	2025 £	2024 £
Trade debtors	1,920	2,422
Prepayments and accrued income	-	-
Other debtors	-	-
Less: provision for bad debts	(890)	(890)
Total	1,030	1,532

8. Cash at bank and in hand

	2025 £	2024 £
Short term deposits	207,980	300,131
Cash at bank and in hand	71,203	31,853
Other (floats and petty cash)	1,099	1,312
	<u>280,283</u>	<u>333,296</u>

9. Creditors

	2025 £	2024 £
Trade creditors	28,109	25,920
Accruals and deferred income	62,320	91,566
Income in advance for third party shows	547	-
Outstanding gift vouchers and credit notes	1,359	539
Taxation and social security	472	1,053
Company credit card	-	-
Total	92,807	119,078

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 the income and expenditure account at the date the show takes place. For third party events the income (alongside related costs) is dealt with as part of the post show settlement. The value of gift vouchers and credit notes is brought into the income and expenditure account at the point they are redeemed.

<i>Movement in deferred income for ticket monies</i>	2025 £	2024 £
Balance at the start of the reporting period	91,566	63,123
Added in the current period	330,818	353,129
Released to income from current period	(360,064)	(324,686)
Balance at the end of the reporting period	<u>62,320</u>	<u>91,566</u>

10. Charity funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
Restricted funds									
Arts development and recovery fund	4,738	-	(888)	-	3,850	-	-	-	3,850
Development fund for young people's activities	750	-	-	-	750	-	-	-	750
Defibrillator repair and renewals fund	169	-	-	-	169	-	-	-	169
Relaxed screening fund	97	-	-	-	97	-	-	-	97
UKSPF grant	-	38,918	(5,340)	5,000	38,578	-	(35,748)	-	2,830
Total restricted funds	5,754	38,918	(6,228)	5,000	43,444	-	(35,748)	-	7,696
Unrestricted funds									
<i>Designated Funds</i>									
Rake replacement fund	-	-	-	-	-	-	-	34,000	34,000
Anniversary year costs	-	-	-	-	-	-	-	7,000	7,000
	-	-	-	-	-	-	-	41,000	41,000
<i>Undesignated funds</i>	170,847	413,936	(395,147)	(5,000)	184,636	462,051	(458,756)	(41,000)	146,931
Total unrestricted funds	170,847	413,936	(395,147)	(5,000)	184,636	462,051	(458,756)	-	187,931
Total funds	176,601	452,854	(401,375)	-	228,080	462,051	(494,504)	-	195,627

Restricted Funds

Arts development and recovery fund is available to support the promotion of a wider range of arts and cultural events, or to support events making reduced contributions because of lower audience numbers. There was no call on the fund in 2024/25.

Development fund for young people's activities was created to support cost of activities for younger people. There was no call on the fund in 2024/25

Defibrillator repair and renewals fund is the balance of funding received from the Co-op community fund. This is held for future costs of replacement items for the defibrillator such as masks and batteries and any necessary repairs. There was no call on this fund in 2024/25

Relaxed screening 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 2024/25.

The Forum (Northallerton) Ltd
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UKSPF grant – received in 23/24 to improve facilities and enhance the customer experience. Spending relating to the grant was fully complete by 31st March 2025 in compliance with the terms of the grant. As noted in the Trustee’s report on page 6, this included newly finished floors to both performance spaces and new comfortable foldable seating. There have been upgrades to our IT, CCTV system and a new box office desk, and new external signage.

Designated Funds

The seating rake needs replacement and the Trustees wanted to complete this as part of the Anniversary year celebrations. Unfortunately grant funding was not secured for this during 2024/25 and the Trustees continue seek grant funding. On the assumption that some self funding will be required, the Trustees agreed to designate an amount for future costs.

Consultants were retained to support the PR, marketing and grant funding required to support the Forum’s 50th Anniversary events which will take place during calendar year 2025. The Trustees agreed to designate reserves to offset these ‘one off’ consultancy costs to the end of the contracts (which run through Q1 2026).

11. Analysis of net assets between funds

Fund balances at 31 August 2025 are represented by

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Tangible assets	3,992	-	3,992	8,731	-	8,731
Current assets/liabilities	183,939	7,696	191,635	175,905	43,444	219,349
Liabilities>1yr				-	-	-
Total	187,931	7,696	195,627	184,636	43,444	228,080

12. Transactions with related parties

Name of the trustee or related party	Relationship to the charity	Description of the transaction(s)	Amount 2025 £	Amount 2024 £
Alan Owens	Trustee	Payment of band fee for the 'You can't stop the beat' show	-	550
Alan Owens	Trustee	Payment of band fee for 'Our Way' show	-	600
			-	1,150

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