

Co Hse

REGISTERED COMPANY NUMBER: SC249708 (Scotland)
REGISTERED CHARITY NUMBER: SC034864

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2012
FOR
TARBAT COMMUNITY HALL GROUP



RWM & KM MacKenzie & Co
Geanies House
Tain
Highland
IV20 1TW

TARBAT COMMUNITY HALL GROUP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2012

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 14
Detailed Statement of Financial Activities	15 to 16

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2012**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC249708 (Scotland)

Registered Charity number

SC034864

Registered office

Carnegie Hall
Portmahomack
Tain

Trustees

S Mitchell

W K Aitken

G Tullis

- resigned 10.2.12

D Carmichael

G Davis

Mrs C Edwards

Mrs S Gordon

D Urquhart

Ms C Collard

Ms E Kuiff

Company Secretary

Ms C Collard

Independent Examiner

RWM & KM MacKenzie & Co

Geanies House

Tain

Highland

IV20 1TW

Solicitors

Wilsons, Solicitors & Estate Agents

107 High Street

Invergordon

IV18 0AB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2012**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Responsibility, Management and Leadership

A recurring theme through this report is about commitment and the volunteer. We are lucky to have such a wide basis of support and are grateful to fellow group members for their hard work and commitment.

Some areas of management responsibility are as follows:

Caretaking

Each member takes one month duty as caretaker ensuring the cleanliness of the building, access for the customer as required and has responsibility for the safety of all persons using the hall plus making sure the hall is locked and secure after each event.

Collectively

We examine ways of generating income for the Hall, securing the necessary licences such as public entertainment, drinks licence etc. and taking responsibility for Health and Safety, Fire Protection, Child Protection Policy, plus regulating income and expenditure.

When the opportunity arises we make application for grant assistance to help improve the facilities enjoyed by user groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objectives are;

a) to promote the benefit of the inhabitants of Tarbat and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

And in furtherance thereof but otherwise

b) to develop, maintain, operate and manage the building known as the Carnegie Hall, Portmahomack for the benefit of all persons resident in or visitors to the area of benefit.

Significant activities

The Hall makes provision for a variety of groups and organisations on a regular basis and we are lucky to have so many active groups with their helpers and organisers all contributing greatly to the social life of the village.

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2012**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The committee would like to thank

Tom Semple - Over 60's and carpet Bowls

Irene Macrae & Margaret Sowerby - Baby and Toddlers Group

Stan Mitchell - Table Tennis and Badminton

Charlette Edwards - Tuesday Lunch Club

Emma and Jane - Film Club

Heather and Ellie - Ceilidh Dancing

Sheila Sparkes - Yoga

Rhona Mackenzie - Craft Club

Jacqueline Mackay/Rosemary MacNab and the Ladies Club

Taoist Tai Chi

Wellbeing Fitness Class

Art Club

Clare Elliot and her team of volunteers with the help of Tain Runners for the annual 10k Race.

In addition a number of individuals attend monthly meetings, to assist the Directors in the ongoing duties and management of the hall, volunteered for caretaking rota or helped in promoting and running special events we would like to thank John Mackay (our new Treasurer), Steve Carroll, Moira Aitken, Cala Severin, Jenny, Dave Wilson, Alistair and Toby MacLean, Gary Mackay, George Terry, Dave Mackay, Monica , Heather McRae, Cath Urquhart, Lynne Cook, Dougie Rae, and Emma Duff and Jane Foster for their contribution in this past year.

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2012**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Special Events

Music and Theatre

From January 2011 we have continued to offer a varied programme of Music and Theatre with Moira securing £750 from Highland Council to help promote new theatre and music. We had an especially active Arts programme for the Hall with a number of new experiences as well as old favourites. The new additions included our first full drama production in October 2011 staged by Mull Theatre "Singing into the Night" about the Invergordon Mutiny which was the penultimate date on their highland tour with one of the largest audiences. "The Breeze"- Blues Band was a new act to hit the stage. Our first Open Art exhibition which made £500 for Hall funds by our 5 member Art Club, BLAS again popular with both Outdoor Tracks performing in 2011 and Blazin Fiddles and Fidl this year. We had a second visit from Mull based on our first success with two short plays "Paisley to Paolo" and "Waterproof" quickly followed with a comedy drama "From these Parts" by Right Lines Productions both plays popular and well supported by our wider audience base bringing in some younger audience members. With this we offered a return by Fiona Knowles with "Bad Mad and Dangerous to Know" and "Stick Granny on the Roof-Rack", along with further musical offerings from Blackheart, Fiona J Mackenzie with Yvonne Lyon.

10k Race

Steve Carroll took on this responsibility for the Easter 2012 race and we hope he can manage to keep this going for a few more years, although numbers down it still proved a popular event in the North's racing calendar although we did clash with a major event in Dundee we were well supported especially from Inverness and Tain. Thanks again to all those who provided fantastic cakes and sandwiches for the runners, this certainly helps the image of Portmahomack.

New Year

A Service at the War Memorial is conducted by Rev. J Macleod, followed by a torchlight procession, fireworks (by the Gala Committee) and Soup and Sausage rolls in the Hall kick off our Hogmanay Celebrations. The New Years day concert on 1st and the Wood n' Stone Family Dance on the 2nd are our usual festive fayre and we would like to thank Donald and all the acts who contribute to help make this a success. The concert income helps cover the cost of torches and any shortfall in income for other events.

In addition to the organisation of Hall bookings and fund raising events the undernoted matters have also been addressed:

Equipment and Maintenance

Completion of PAT testing and submission of appropriate documentation for the 3 year Public Entertainment licence.

Grass cutting on banking above Hall

Re-painting of exterior woodwork, the Main Hall and Entrance Foyer

Annual PRS Licence

Insurance/public liability

Installation of separate electric meter for the kitchen

Installation of 3phase cooker

Annual Film Licence

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2012

FINANCIAL REVIEW

Principal funding sources

This has been a successful year for the committee and thanks are due to the members for their hard work and also for the contribution of other volunteers, without which the Hall could not be successfully operated. We do receive an annual hall grant of £1000 from Highland Council with a further £750 secured by Moira for event funding during 2011-12 under the Highland Council promoter's grant.

However we were aware of the poor return on our savings account so decided to invest in Solar Panels for the Hall costing in total £12,640.00, this has proved fortuitous with the return helping us to keep pace with the ongoing increases in utilities as it now transpires that the Highland Council require us to pay water rates.

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2012**

FUTURE DEVELOPMENTS

The Alistair McCulloch Trio are booked for August 2012 to head up our 1st Folk Festival, a three day event organised by Donald and Moira with three concerts a series of workshops and an impromptu session and BBQ. We have also signed up with Wegottickets.com to enable the easier purchase of tickets on-line and although not in great numbers, they have been used on all shows to date.

We also have to thank Lesley and Alistair MacLean, Alistair built "Jean's Bar" which has been used whenever we have a licensed a show or event. It has proved to be an asset and with two cheerful bar staff a popular hang out for some of our audiences.

Halloween

It was great to see that young mums in the village have taken on the responsibility of organising this extremely popular event for youngsters and adults in the village, a good time is had by all and it was great to see how much effort goes into the costumes, for both children and adults. Well Done!

Others

An Increase in celebratory function bookings in 2012 from 80th Birthdays to Ruby Weddings and Civil Partnerships, the hall provides an ideal party venue for fewer than 80 in number at competitive prices.

We have again been used by Tain Health Centre for outreach for Flu Jabs, The Gala fully utilised the hall during Gala Week and a new venture happened when Shona used the hall as a base for seaside rambles and bug hunt for local youngsters.

One special happening in the spring/summer of 2012 was the planting of ornamental trees and shrubs on the banking above the Hall - Jean's Terrace. This was led by Tom Semple and with community contributions and funds from the Hall a number of commemorative trees were planted, signage for these will be made once they have become fully established.

Storage

As we continue to increase programme opportunities the question of storage remains an issue, particularly for our volunteers who set up for events and films. We are still seeking a workable solution.

Hall purchase

We continue seeking some definite response from Highland Council on this proposal, especially when we carry 100% of current running costs.

Funding

Maximising our assets, finding ways to secure income streams and finding means of better investment of capital are some of our governance issues and we will continue to seek further funding to support programme development work for the centre, particularly to encourage further artistic performances and support.

So on behalf of Tarbat Community Hall Management Group, thanks to all those who have led groups in the Hall, all who have participated in our programme, those who have helped financially and those unstinting volunteers who make things happen!

TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2012**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Tarbat Community Hall Group for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE DIRECTORS:



.....
Ms C Collard - Secretary

Date: 8th February 2013

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TARBAT COMMUNITY HALL GROUP

I report on the accounts for the year ended 31 May 2012 set out on pages nine to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



signed in black for Companies House

Peter H MacKenzie
Chartered Accountant
RWM & KM MacKenzie & Co
Geanies House
Tain
Highland
IV20 1TW

Date: 8th February 2013

TARBAT COMMUNITY HALL GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2012

		2012 Unrestricted funds £	2011 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		4,250	1,000
Activities for generating funds	2	5,632	5,892
Investment income	3	11	8
Incoming resources from charitable activities			
Hall activities		5,346	4,443
Cafe Rent		<u>3,501</u>	<u>3,188</u>
Total incoming resources		18,740	14,531
 RESOURCES EXPENDED			
Costs of generating funds			
Fundraising trading: cost of goods sold and other costs		4,913	4,501
Charitable activities			
Hall activities		8,946	2,059
Cafe Rent		880	5,324
Governance costs		<u>952</u>	<u>1,600</u>
Total resources expended		15,691	13,484
 NET INCOMING RESOURCES		3,049	1,047
 RECONCILIATION OF FUNDS			
Total funds brought forward		424,942	423,895
 TOTAL FUNDS CARRIED FORWARD		<u>427,991</u>	<u>424,942</u>

The notes form part of these financial statements

TARBAT COMMUNITY HALL GROUP

BALANCE SHEET
AT 31 MAY 2012

	Notes	2012 Unrestricted funds £	2011 Total funds £
FIXED ASSETS			
Tangible assets	7	402,445	392,305
CURRENT ASSETS			
Debtors	8	1,371	1,343
Cash at bank		<u>25,350</u>	<u>32,469</u>
		26,721	33,812
CREDITORS			
Amounts falling due within one year	9	(1,175)	(1,175)
NET CURRENT ASSETS		<u>25,546</u>	<u>32,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>427,991</u>	424,942
NET ASSETS		<u>427,991</u>	<u>424,942</u>
FUNDS	10		
Unrestricted funds		<u>427,991</u>	<u>424,942</u>
TOTAL FUNDS		<u>427,991</u>	<u>424,942</u>

The notes form part of these financial statements

TARBAT COMMUNITY HALL GROUP

BALANCE SHEET - CONTINUED

AT 31 MAY 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2012 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 8th February 2013 and were signed on its behalf by:


.....
W K Aitken -Trustee

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MAY 2012**

TARBAT COMMUNITY HALL GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2012

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2012	2011
	£	£
Depreciation - owned assets	<u>2,500</u>	<u>3,130</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2012 nor for the year ended 31 May 2011.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 May 2012 nor for the year ended 31 May 2011.

6. STAFF COSTS

There were no staff costs for the year ended 31 May 2012 nor for the year ended 31 May 2011.

7. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 June 2011	380,294	21,291	401,585
Additions	<u>-</u>	<u>12,640</u>	<u>12,640</u>
At 31 May 2012	<u>380,294</u>	<u>33,931</u>	<u>414,225</u>
 DEPRECIATION			
At 1 June 2011	-	9,280	9,280
Charge for year	<u>-</u>	<u>2,500</u>	<u>2,500</u>
At 31 May 2012	<u>-</u>	<u>11,780</u>	<u>11,780</u>
 NET BOOK VALUE			
At 31 May 2012	<u>380,294</u>	<u>22,151</u>	<u>402,445</u>
At 31 May 2011	<u>380,294</u>	<u>12,011</u>	<u>392,305</u>

Included in cost or valuation of land and buildings is freehold land of £4,072 (2011 - £4,072)

There is a Standard Security over the Leasehold property in favour of Big Lottery Fund for the duration of the lease (25 years, commencing 21 August 2006.)

TARBAT COMMUNITY HALL GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2012

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Other debtors	<u>1,371</u>	<u>1,343</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Other creditors	<u>1,175</u>	<u>1,175</u>

10. MOVEMENT IN FUNDS

	At 1.6.11	Net movement in funds	At 31.5.12
	£	£	£
Unrestricted funds			
General fund	424,942	3,049	427,991
TOTAL FUNDS	<u>424,942</u>	<u>3,049</u>	<u>427,991</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	18,740	(15,691)	3,049
TOTAL FUNDS	<u>18,740</u>	<u>(15,691)</u>	<u>3,049</u>

TARBAT COMMUNITY HALL GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2012

	2012 £	2011 £
INCOMING RESOURCES		
Voluntary income		
Donations	2,500	-
Grants	<u>1,750</u>	<u>1,000</u>
	4,250	1,000
Activities for generating funds		
Fundraising events	5,632	5,892
Investment income		
Deposit account interest	11	8
Incoming resources from charitable activities		
Hall Rental	5,346	4,443
Café Rent	<u>3,501</u>	<u>3,188</u>
	<u>8,847</u>	<u>7,631</u>
Total incoming resources	18,740	14,531
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Purchases	4,913	4,451
Other office costs	<u>-</u>	<u>50</u>
	4,913	4,501
Governance costs		
Accountancy	938	1,365
Legal fees	<u>14</u>	<u>235</u>
	952	1,600
Support costs		
Management		
Postage and stationery	497	18
Other professional fees	390	21
Plant and machinery	<u>2,500</u>	<u>3,130</u>
	3,387	3,169

This page does not form part of the statutory financial statements

TARBAT COMMUNITY HALL GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2012

	2012	2011
	£	£
Other		
Insurance	1,343	1,063
Light and heat	2,992	2,241
Repairs and maintenance	<u>2,104</u>	<u>910</u>
	<u>6,439</u>	<u>4,214</u>
Total resources expended	15,691	13,484
Net income	<u>3,049</u>	<u>1,047</u>

This page does not form part of the statutory financial statements