

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2014
FOR
THE TARBAT COMMUNITY HALL GROUP

WEDNESDAY



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THE TARBAT COMMUNITY HALL GROUP
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FOR THE YEAR ENDED 31 MAY 2014

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THE TARBAT COMMUNITY HALL GROUP

CHAIRMAN'S REPORT **FOR THE YEAR ENDED 31 MAY 2014**

The Chair's Farewell

I have now been chair since 2008 and am aware that new blood is required if we are to keep the Hall current and active. The one thing I have been most disappointed in not achieving has been to secure the purchase of the Hall from Highland Council. We have demonstrated that we have the sustainability and necessary focus to provide a valuable community asset and one which I would hate the village to loose control of by default, for it is the people of Portmahomack that matter both now and in the future.

I would like Aimee, Abby, Oscar, Ben, Kieran Lexie, Shane and Seamus(the new babies in the village) to have the opportunity to decide what is needed for the village and hope that their parents and others of their generation would make sure this happens. I am not saying that the Hall will continue ad infinitum but at least let it be there as a community asset which can benefit the people of Portmahomack as a whole.

I know that working as a volunteer is often repetitive, sometimes frustrating and often not recognised but without the willing and not so willing volunteer we would not have the Hall we have today. I cannot begin to name all those who I would wish to thank but I can only thank you all most sincerely for all your work, your help and support to me personally and to the organisation.

Kenny Aitken, Chairman

THE TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2014**

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 2014. 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	
D Carmichael	
G Davis	
Mrs C Edwards	
Mrs S Gordon	
D Urquhart	
Ms C Collard	
Ms E Kuiff	- resigned 13.8.13
S J Carroll	- appointed 13.1.14
D C Rae	- appointed 16.1.14

Company Secretary

Mrs M G Aitken

Independent examiner

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

Solicitors

Wilsons, Solicitors & Estate Agents
107 High Street
Invergordon
IV18 0AB

THE TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2014**

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.

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.

THE TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2014**

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 and Otago Group

Art Club

Steve Carroll and his team of volunteers with the help of Tain Runners for the annual 10k Race.

In addition we wish to recognise and thank Wilma Dawson for joining our caretaker rota, The Port ladies who have supported us in baking and tea serving, Hamish Skinner for once again supplying the necessary tools for the Art Exhibition, plus all those who act as members of the management committee or have helped in providing hospitality to our performers and those who support our activities and programmes. Special thanks to those who regularly attend Management meetings but are not directors - Margaret Sowerby, Tom Semple, Moira Aitken and John Mackay.

THE TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2014**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Events & Films

Barluath, Tannerhill Weavers, Cat's Club, Martin Simpson and the Zombie Lectures along with our usual Blas commitment were the main performers appearing in Portmahomack this year.

We had a reduction in Blas % income and poorer attendance at some events which could have left us with a deficit but with the addition of our homemade activities such as the Christmas Concert and the Art Exhibition we managed to cover all costs and have a profit of about £400.00, which included the purchase of our Nativity figures and the cost of our Halloween, Hogmanay and New Year celebrations and torchlight procession.

We held our own Christmas Fayre on a Sunday this year and although not suiting everyone, stall holders and customers were happy with the outcome; hopefully this will continue but be slightly earlier.

Films - Jane and Emma, with the help of Dougie and Jean, continued to show films when work commitments allowed and most Matinees were highly successful.

10k Race

Once again thanks to Steve Carroll and his team of helpers we had a very successful 10k race with some 60 participants in the main 10k race which is part of the North's calendar for runners. The winner this year was Gordon Lennox from Invergordon in a time of 33.53min, our local top spot was Emily MacDonald in a time of 50.42min. Across the three events there were a total of 104 participants.

We are grateful for all the support we receive for this event from marshals, timekeepers, water stationers, raffle donors and of course all those ladies who provide cakes and sandwiches at the end of the day.

We hope that Steve will once again lead the way in 2015.

THE TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2014**

ACHIEVEMENT AND PERFORMANCE

Defibrillator

The question of a defibrillator had been raised previously but this year we were able to make it happen with an offer of funding from the gala committee, and the impetus from Tom Semple. The Hall made up the balance of funds and paid for the installation on the outside of the Carnegie Hall in May of this year. A training day in June ensured that over 20 locals were au fait with how to use the defibrillator, although the machine itself can be used by anyone as it talks you through each stage of use.

New Ventures

A series of Computer Classes were held in the café by Steve Carroll and proved to be helpful to the participants although a few technical glitches caused problems at the start. This area of programme development can be looked at again if there is a demand.

Another new venture was the formation of a Camera Club led by Douglas Gordon. Most of the time the group were on field trips around Easter Ross and sharing their results on-line.

Garden Project and Terrace

Thanks to RCOP Highland we now have our own strimmer and with a team of volunteers have been able to reduce the annual costs for ground maintenance. Additional trees and shrubs have also been purchased and planted.

The Garden Terrace has now received planning permission approval as a stand alone project with the Well Project being accepted as a clean up and general refurbishment. We anticipate all work will be completed by May 2015 and signage about our community Green Space Project which will include the naming and dedications for the arboretum, the Well and seating will be installed.

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 for which we are very grateful.

The solar panels continue to generate income which is most welcome.

Maintenance

Major servicing of the underground heat pump had to be undertaken and replacement of woodwork and glass in the conservatory extension of the café was required. The emergency lighting was upgraded and due to a break-in, a number of locks and damage to wood and paintwork had to be undertaken. Although we have insurance, we still have a cost in terms of the excess payable.

Unseen running Costs

It may be interesting to note that we have to find approximately £3,500 per year on things that are generally unseen or not thought of by the users of the Hall. These are not on-going maintenance or utility charges but costs and legalities to allow us to open the doors of the Carnegie Hall to the public. These include such things as:- Public Entertainment Licence (3 yearly) and the necessary electrical inspection related to this submission; Performing Rights; Annual Insurance; Annual Film Licence; Audit fees; Wi-Fi connection; Heat pump maintenance; Regulators Fees (OSCR & Companies House) etc.

THE TARBAT COMMUNITY HALL GROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2014

FUTURE DEVELOPMENTS

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!

Approved by order of the board of trustees on 6th February 2015 and signed on its behalf by:



Mrs M G Aitken - Secretary

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

I report on the accounts for the year ended 31 May 2014 set out on pages nine to fifteen.

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.

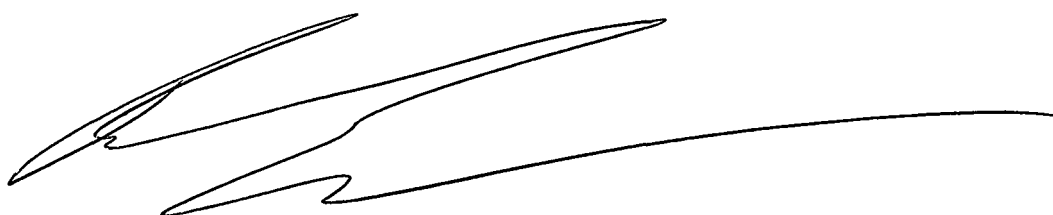
Independent examiner's statement

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.



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

Date: 6th February 2015

THE TARBAT COMMUNITY HALL GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2014

		Unrestricted fund £	Restricted fund £	2014 Total funds £	2013 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		2,000	7,500	9,500	1,250
Activities for generating funds	2	5,951	-	5,951	9,367
Investment income	3	1,593	-	1,593	1,509
Incoming resources from charitable activities					
Hall activities		3,629	-	3,629	4,183
Cafe Rent		<u>4,094</u>	<u>-</u>	<u>4,094</u>	<u>3,972</u>
Total incoming resources		17,267	7,500	24,767	20,281
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		5,004	-	5,004	6,002
Charitable activities					
Hall activities		11,714	-	11,714	14,131
Cafe Rent		-	-	-	720
St Colman's Well & Terrace		-	206	206	-
Governance costs		<u>795</u>	<u>-</u>	<u>795</u>	<u>1,019</u>
Total resources expended		<u>17,513</u>	<u>206</u>	<u>17,719</u>	<u>21,872</u>
NET INCOMING/(OUTGOING) RESOURCES					
		(246)	7,294	7,048	(1,591)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>426,400</u>	<u>-</u>	<u>426,400</u>	<u>427,991</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>426,154</u></u>	<u><u>7,294</u></u>	<u><u>433,448</u></u>	<u><u>426,400</u></u>

The notes form part of these financial statements

THE TARBAT COMMUNITY HALL GROUP

BALANCE SHEET
AT 31 MAY 2014

		Unrestricted fund £	Restricted fund £	2014 Total funds £	2013 Total funds £
	<i>Notes</i>				
FIXED ASSETS					
Tangible assets	7	394,615	-	394,615	397,905
CURRENT ASSETS					
Debtors	8	-	-	-	1,241
Cash at bank		<u>32,713</u>	<u>7,294</u>	<u>40,007</u>	<u>28,428</u>
		32,713	7,294	40,007	29,669
CREDITORS					
Amounts falling due within one year	9	<u>(1,174)</u>	-	<u>(1,174)</u>	<u>(1,174)</u>
NET CURRENT ASSETS		<u>31,539</u>	<u>7,294</u>	<u>38,833</u>	<u>28,495</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>426,154</u>	<u>7,294</u>	<u>433,448</u>	<u>426,400</u>
NET ASSETS		<u>426,154</u>	<u>7,294</u>	<u>433,448</u>	<u>426,400</u>
FUNDS	10				
Unrestricted funds				426,154	426,400
Restricted funds				<u>7,294</u>	<u>-</u>
TOTAL FUNDS				<u>433,448</u>	<u>426,400</u>

The notes form part of these financial statements

THE TARBAT COMMUNITY HALL GROUP

BALANCE SHEET - CONTINUED

AT 31 MAY 2014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2014.

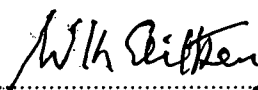
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2014 in accordance with Section 476 of the Companies Act 2006.

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 6th February 2015 and were signed on its behalf by:



W K Aitken -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MAY 2014**

Accounting convention

Incoming resources

Resources expended

Tangible fixed assets

Plant and machinery etc	- 20% on reducing balance
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Taxation

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. ACTIVITIES FOR GENERATING FUNDS

	2014	2013
	£	£
Fundraising events	5,951	9,367

THE TARBAT COMMUNITY HALL GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2014

3. INVESTMENT INCOME

	2014	2013
	£	£
FIT Hydro	1,585	1,501
Deposit account interest	<u>8</u>	<u>8</u>
	<u>1,593</u>	<u>1,509</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2014	2013
	£	£
Depreciation - owned assets	<u>3,630</u>	<u>4,540</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2014 nor for the year ended 31 May 2013.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2014 nor for the year ended 31 May 2013.

6. STAFF COSTS

There were no staff costs for the year ended 31 May 2014 nor for the year ended 31 May 2013.

No employees received emoluments in excess of £60,000.

THE TARBAT COMMUNITY HALL GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2014

7. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 June 2013	380,294	33,931	414,225
Additions	<u>-</u>	<u>340</u>	<u>340</u>
At 31 May 2014	<u>380,294</u>	<u>34,271</u>	<u>414,565</u>
 DEPRECIATION			
At 1 June 2013	-	16,320	16,320
Charge for year	<u>-</u>	<u>3,630</u>	<u>3,630</u>
At 31 May 2014	<u>-</u>	<u>19,950</u>	<u>19,950</u>
 NET BOOK VALUE			
At 31 May 2014	<u>380,294</u>	<u>14,321</u>	<u>394,615</u>
At 31 May 2013	<u>380,294</u>	<u>17,611</u>	<u>397,905</u>

Included in cost or valuation of land and buildings is freehold land of £4,072 (2013 - £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.)

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Other debtors	<u>-</u>	<u>1,241</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Other creditors	<u>1,174</u>	<u>1,174</u>

THE TARBAT COMMUNITY HALL GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2014

10. MOVEMENT IN FUNDS

	At 1.6.13 £	Net movement in funds £	At 31.5.14 £
Unrestricted funds			
General fund	426,400	(246)	426,154
Restricted funds			
St Colman's Well & Terrace	-	7,294	7,294
TOTAL FUNDS	<u>426,400</u>	<u>7,048</u>	<u>433,448</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,267	(17,513)	(246)
Restricted funds			
St Colman's Well & Terrace	7,500	(206)	7,294
TOTAL FUNDS	<u>24,767</u>	<u>(17,719)</u>	<u>7,048</u>

THE TARBAT COMMUNITY HALL GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2014

	2014 £	2013 £
INCOMING RESOURCES		
Voluntary income		
Donations	7,500	250
Grants	<u>2,000</u>	<u>1,000</u>
	9,500	1,250
Activities for generating funds		
Fundraising events	5,951	9,367
Investment income		
FIT Hydro	1,585	1,501
Deposit account interest	<u>8</u>	<u>8</u>
	1,593	1,509
Incoming resources from charitable activities		
Hall Rental	3,629	4,183
Café Rent	<u>4,094</u>	<u>3,972</u>
	<u>7,723</u>	<u>8,155</u>
Total incoming resources	24,767	20,281
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Purchases	5,004	6,002
Charitable activities		
Planning, Architect costs, etc	206	-
Governance costs		
Accountancy	782	1,006
Legal fees	<u>13</u>	<u>13</u>
	795	1,019

This page does not form part of the statutory financial statements

THE TARBAT COMMUNITY HALL GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2014

	2014	2013
	£	£
Support costs		
Management		
Postage and stationery	330	403
Other professional fees	348	477
Plant and machinery	<u>3,630</u>	<u>4,540</u>
	4,308	5,420
Other		
Insurance	1,701	1,250
Light and heat	4,191	5,147
Repairs and maintenance	<u>1,514</u>	<u>3,034</u>
	<u>7,406</u>	<u>9,431</u>
Total resources expended	17,719	21,872
Net income/(expenditure)	<u><u>7,048</u></u>	<u><u>(1,591)</u></u>

This page does not form part of the statutory financial statements