

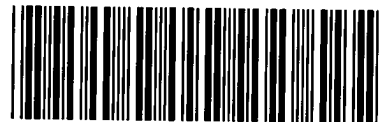
REGISTERED COMPANY NUMBER: SC249708 (Scotland)
REGISTERED CHARITY NUMBER: SC034864

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2016
for

The Tarbat Community Hall Group

Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

THURSDAY



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COMPANIES HOUSE

The Tarbat Community Hall Group

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for the Year Ended 31 May 2016

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The Tarbat Community Hall Group

Report of the Trustees for the Year Ended 31 May 2016

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 2016. 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
Well Street
Portmahomack
Tain
Ross-shire
IV20 1YD

Trustees

W K Aitken		
Mrs M G Aitken	Chairman	- appointed 16.9.15
D G Carmichael		
S J Carroll		
Mrs C M J Collard		
G Davis		
Mrs C Edwards		
Mrs S J Gordon		
T S Mitchell		
D C Rae		
D A Urquhart		

Independent examiner

Marcus D MacIver, CA
Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

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.

Recruitment and appointment of new trustees

New trustees can be invited or can request to join the board. Existing trustees will approve such appointments at a board meeting.

Induction and training of new trustees

Induction of new trustees is carried out informally by existing members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

1. to promote the benefit of the inhabitants of Tarbat and its environs without distinction of sex, sexuality, political, religious or other opinions by associating with 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

2. 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.

The Hall makes provisions 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.

Significant activities

The significant activities of the charity include the provision of accommodation for the operation of many varied clubs and societies - e.g. Over 60's Club and Carpet Bowling, Baby and Toddler Group, Table Tennis, Film Club, Ceilidh Dancing, Yoga, Photography Club, Craft Club, Taoist Tai Chi Club, Wellbeing Fitness Class and Otago Group, Art Club. It also provides the base for the running of the annual 10K race.

Volunteers

The Hall could not operate without the magnificent input by the many volunteers who carry out duties on the Caretaker Rota and who assist in the organisation and running of such events as the Art Exhibition, concerts, plays and performances.

The Tarbat Community Hall Group

Report of the Trustees for the Year Ended 31 May 2016

ACHIEVEMENT AND PERFORMANCE

Charitable 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 committee would like to thank

Tom Semple - Over 60's and Carpet Bowls
Moira Everett - Baby and Toddlers Group
Stan Mitchell - Table Tennis
Emma and Jane - Film Club
Heather McRae - Ceilidh Dancing
Sheila Sparkes - Yoga
Douglas Gordon - Photography Club
Rhona Mackenzie - Knit & Natter
Rhoda Mackay/Rosemary MacNab - Ladies Club
Taoist Tai Chi Club - Barbara Bremner
Wellbeing Fitness Class and Otago Group - Julie Brown
Art Exhibition - Moira Aitken/Brenda Hodgson
Steve Carroll and his team of volunteers with the help of Tain Runners for the annual 10k Race.

The Management Committee continues to run the day to day affairs of the Hall, thanks to Moira Aitken, Michele Cadger, Donald Carmichael, Steve Carroll, Kate Collard, Emma Duff, Jane Foster, John Mackay, Carol Summers, Donald Urquhart and occasional representatives from the many Clubs that use the Hall

Community Helpers

In addition to the management committee, a number of individuals volunteered for caretaking rota or helped in promoting and running special events therefore, we would like to thank John Mackay Treasurer, Denise Carroll, Steve Carroll, George Terry, Dave Mackay, Alistair MacLean, Heather McRae, Cath Urquhart, Lynne Cook, Jean Rae, Wilma Dawson, Brenda Hodgson, Cheryl Macintosh, John Mackenzie and Hamish Skinner for their contribution in this past year. We wish to thank the team of Volunteers led and organised by Tom Semple, who cut the grass and maintain the arboretum and community garden throughout the season.

The Carnegie Café

We were saddened by the retirement of Bruce Edwards from the Café after a tenure of many years since the refurbishment of the Hall. Bruce has not only given excellent service in the café, but has been an invaluable handyman in day to day maintenance, managing the heating system and acting as a first point of contact for Hall bookings, for all of which we must express our thanks. It has been difficult to find a replacement franchisee for the café to match the service provided by Bruce, but we are quite hopeful to find a successful replacement in 2017. The THCG does benefit financially and socially from a thriving community café.

The 10K Race

This was held on Sunday 24th April 2015 and was a particular success. Once again the sumptuous feast provided by the ladies of the Port received more than their usual share of accolades, and of course many thanks to Steve and his band of intrepid helpers.

The Tarbat Community Hall Group

Report of the Trustees
for the Year Ended 31 May 2016

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A number of Concerts and Musical Events were held during the year. The Film sessions went ahead on an ad hoc basis with Emma and Jane's support and provided a steady donation of funds. The New Years Celebrations took place as previously, with a service at the War Memorial, thanks to Rev John McLeod, a torchlight procession into the Village and soup, snacks and music at the Hall after midnight. A community concert given by local musicians was held in the Hall on New Years Day, thanks to all volunteer musicians and organiser Donald Urquhart. A New Years Dance was also organised to celebrate the New Year.

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain cash resources at a level which would cover annual costs.

Principal funding sources

Principal funding sources are revenue from hall rentals and the café rent but we are most grateful to Highland Council for the annual hall grant assistance of £1,000.

Approved by order of the board of trustees on 10 February 2017 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mrs M G Aitken', written over a horizontal line.

Mrs M G Aitken - Trustee

Independent Examiner's Report to the Trustees of
The Tarbat Community Hall Group

I report on the accounts for the year ended 31 May 2016 set out on pages six to eleven.

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.

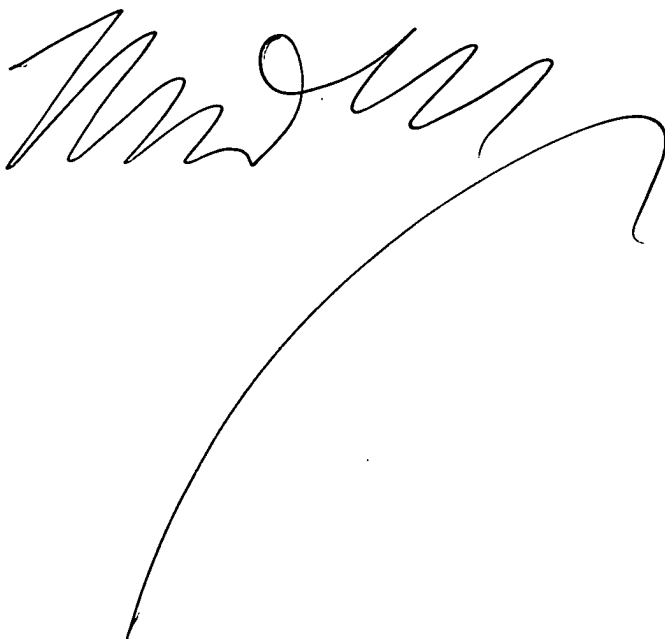
Independent examiner's statement

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.



Marcus D MacIver, CA
Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

10 February 2017

The Tarbat Community Hall Group

Statement of Financial Activities
for the Year Ended 31 May 2016

	Notes	Unrestricted fund £	Restricted fund £	31.5.16 Total funds £	31.5.15 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		2,080	-	2,080	2,742
Activities for generating funds	2	15,347	-	15,347	13,553
Investment income	3	1,724	-	1,724	1,677
Total incoming resources		19,151	-	19,151	17,972
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		4,210	-	4,210	5,036
Charitable activities					
Hall operation		10,578	-	10,578	10,389
Governance costs		541	-	541	638
Total resources expended		15,329	-	15,329	16,063
NET INCOMING RESOURCES		3,822	-	3,822	1,909
RECONCILIATION OF FUNDS					
Total funds brought forward		435,357	-	435,357	433,448
TOTAL FUNDS CARRIED FORWARD		439,179	-	439,179	435,357

The notes form part of these financial statements

The Tarbat Community Hall Group

Balance Sheet
At 31 May 2016

	Notes	Unrestricted fund £	Restricted fund £	31.5.16 Total funds £	31.5.15 Total funds £
FIXED ASSETS					
Tangible assets	6	403,663	-	403,663	404,704
CURRENT ASSETS					
Cash at bank		36,944	-	36,944	31,553
CREDITORS					
Amounts falling due within one year	7	(1,428)	-	(1,428)	(900)
NET CURRENT ASSETS		<u>35,516</u>	<u>-</u>	<u>35,516</u>	<u>30,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>439,179</u>	<u>-</u>	<u>439,179</u>	<u>435,357</u>
NET ASSETS		<u><u>439,179</u></u>	<u><u>-</u></u>	<u><u>439,179</u></u>	<u><u>435,357</u></u>
FUNDS	8				
Unrestricted funds				439,179	435,357
Restricted funds				-	-
TOTAL FUNDS				<u><u>439,179</u></u>	<u><u>435,357</u></u>

The notes form part of these financial statements

The Tarbat Community Hall Group

Balance Sheet - continued

At 31 May 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2016 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 January 2015).

The financial statements were approved by the Board of Trustees on 10 February 2017 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M G Aitken', with a small checkmark at the end.

Mrs M G Aitken -Trustee

Notes to the Financial Statements
for the Year Ended 31 May 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	-	20% on reducing balance
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

	31.5.16	31.5.15
	£	£
Fundraising events	6,127	5,654
Hall rental	4,781	4,016
Café rent & electricity	4,439	3,883
	<u>15,347</u>	<u>13,553</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2016

3. INVESTMENT INCOME

	31.5.16	31.5.15
	£	£
FIT	1,716	1,669
Deposit account interest	8	8
	<u>1,724</u>	<u>1,677</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.5.16	31.5.15
	£	£
Depreciation - owned assets	<u>2,806</u>	<u>2,614</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2016 nor for the year ended 31 May 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2016 nor for the year ended 31 May 2015.

6. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 June 2015	392,183	35,085	427,268
Additions	-	1,765	1,765
	<u>392,183</u>	<u>36,850</u>	<u>429,033</u>
At 31 May 2016			
	<u>392,183</u>	<u>36,850</u>	<u>429,033</u>
DEPRECIATION			
At 1 June 2015	-	22,564	22,564
Charge for year	-	2,806	2,806
	<u>-</u>	<u>25,370</u>	<u>25,370</u>
At 31 May 2016	-	25,370	25,370
	<u>-</u>	<u>25,370</u>	<u>25,370</u>
NET BOOK VALUE			
At 31 May 2016	<u>392,183</u>	<u>11,480</u>	<u>403,663</u>
At 31 May 2015	<u>392,183</u>	<u>12,521</u>	<u>404,704</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.16 £	31.5.15 £
Other creditors	1,428	900

8. MOVEMENT IN FUNDS

	At 1.6.15 £	Net movement in funds £	At 31.5.16 £
Unrestricted funds			
General fund	435,357	3,822	439,179
TOTAL FUNDS	<u>435,357</u>	<u>3,822</u>	<u>439,179</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,151	(15,329)	3,822
TOTAL FUNDS	<u>19,151</u>	<u>(15,329)</u>	<u>3,822</u>