

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2017
for

The Tarbat Community Hall Group



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

The Tarbat Community Hall Group

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for the Year Ended 31 May 2017

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The Tarbat Community Hall Group

Chairman's Report for the Year Ended 31 May 2017

The future - As chair I have been most grateful to Emma Foster who has helped and taken the responsibility of a lot of the day to day functions since November 2016 and chairing the Management Committee. Steve Carroll has taken over as Treasurer from John Mackay who has served this committee well during both Kenny and my Chairmanship and on behalf of everyone I would like to thank John for his stalwart support and careful stewardship and wishing him all the best in his retirement?

The revitalised café has been an asset to the Hall under Mary's direction and we hope it will continue to prosper and be supported by the local and visiting community.

We have until this time been proud in our volunteer action, but we now face the issue of having to provide supplementary cleaning to ensure that the Hall is available in a state that is acceptable to all, linked with this we will be reviewing current rental costs, how we charge and the responsibilities of groups and the Hall management.

Carol Summers and others from the Management Committee are looking at getting the Hall accredited through Keystone and we will be reviewing all aspects of governance in this our 13th year of running the Carnegie Hall. We also need to look at the repair/rebuilding of the café conservatory as the original was built in softwood and has not stood up to the rigours of the Port weather despite several repairs.

This current year we have welcomed three new groups and hope that the Hall will continue to diversify and flourish and that we continue to serve the whole community in all aspects of village life including supporting the elderly, providing a base for health support and community issues, welcoming and providing activities and functions for locals and visitors to our community.

One aspect that we are justly proud of is our support and cooperative working with other organisations in the community, such as the Gala, community council, golf club, the local primary school and local churches and hope this will long continue.

As this will be my last address as Chair I would like to once again hope that this committee and any future one would reinvestigate the purchase of the Hall from Highland Council to ensure that the investment we have made is guaranteed to stay in the Portmahomack community ownership in any form they may require for the future. We have seen the affects of not keeping our eye on the ball in this village and I would hate that we waste an opportunity for our children and their future.

Although I will continue to be involved in the Hall I feel that the lead and direction needs to be carried on with more youthful and visionary leadership. I can only say thank you for the support I have received both from my compatriots on this committee and all the volunteers and friends who have helped me over the years.

The Tarbat Community Hall Group

Operating and Financial Review for the Year Ended 31 May 2017

Some of the areas of management responsibility are as follows;

Caretaking

Several members take one-month duty as caretaker ensuring the cleanliness of the building, access for the customer as required and have responsibility for the safety of all persons using the hall as well as 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.

The year under review has been somewhat challenging, with the financial loss suffered when the café failed of almost £4,000. However the support from all the Hall users has been tremendous and at the end of the year the reserves stand at £438,801, including cash at bank of £37,137. The trustees are of the opinion that this balance meets the reserves policy. The overall deficit for the year was £377 compared to a surplus of £3,822 last year.

Report of the Trustees
for the Year Ended 31 May 2017

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 2017. The trustees have adopted the provisions of 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).

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.

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.

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.

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

Stan Mitchell with Lynn Cook & Celia Fraser - Over 60's and Carpet Bowls
Moirra Everett - Baby and Toddlers Group
Stan Mitchell - Table Tennis
Emma and Jane - Film Club
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
Portmasamba - Barney Mackie
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 Pamela Duff, Donald Carmichael, Steve Carroll, Kate Collard, Emma Duff, Jane Foster, John Mackay, Carol Summers, Donald Urquhart and Michelle Cadger, also the occasional representatives from the many Clubs that use the Hall.

Community Helpers - In addition, 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, Catherine Urquhart, Lynne Cook, Ian Dawson, Brenda Hodgson 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 though out the season.

The Carnegie Café - The Café was opened under new management in June/July 2016 under the auspices of G. Stewart who promised extended opening , a carry out service etc., unfortunately this did not work out and although the committee did as much as they could we were left with a loss of income and a debt . The café franchise was re-advertised, and we are happy to say that the contract was awarded to M. Maclean to start in July 2017.

!0 k Race - The 2017 10K race was a success raising one thousand pounds for hall funds and 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 Carroll and his band of intrepid helpers.

Events - several concerts and musical events were held during the year offering entertainment to a wide audience. 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 Year 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 with the Port Ceilidh Band providing entertainment into the early hours of 2017. The annual concert and village dance followed on 1st and 2nd January with Pamela Duff doing a great job in organising the popular village dance and boosting Hall funds.

The Tarbat Community Hall Group

Report of the Trustees for the Year Ended 31 May 2017

FINANCIAL REVIEW

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.

Reserves policy

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

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.

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
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	

The Tarbat Community Hall Group

Report of the Trustees
for the Year Ended 31 May 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

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

Approved by order of the board of trustees on 2 February 2018 and signed on its behalf by:

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

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 2017 set out on pages eight 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.



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

2 February 2018

The Tarbat Community Hall Group

Statement of Financial Activities
for the Year Ended 31 May 2017

	Notes	Unrestricted fund £	Restricted fund £	31.5.17 Total funds £	31.5.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,000	-	1,000	2,080
Other trading activities	2	10,547	-	10,547	15,347
Investment income	3	1,941	-	1,941	1,724
Total		13,488	-	13,488	19,151
EXPENDITURE ON					
Raising funds		2,604	-	2,604	4,210
Charitable activities					
Hall operation		11,262	-	11,262	11,119
Total		13,866	-	13,866	15,329
NET INCOME/(EXPENDITURE)		(378)	-	(378)	3,822
RECONCILIATION OF FUNDS					
Total funds brought forward		439,179	-	439,179	435,357
TOTAL FUNDS CARRIED FORWARD		438,801	-	438,801	439,179

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

The Tarbat Community Hall Group

Balance Sheet
At 31 May 2017

	Notes	Unrestricted fund £	Restricted fund £	31.5.17 Total funds £	31.5.16 Total funds £
FIXED ASSETS					
Tangible assets	7	402,024	-	402,024	403,663
CURRENT ASSETS					
Cash at bank		37,137	-	37,137	36,944
CREDITORS					
Amounts falling due within one year	8	(360)	-	(360)	(1,428)
NET CURRENT ASSETS		<u>36,777</u>	<u>-</u>	<u>36,777</u>	<u>35,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>438,801</u>	<u>-</u>	<u>438,801</u>	<u>439,179</u>
NET ASSETS		<u>438,801</u>	<u>-</u>	<u>438,801</u>	<u>439,179</u>
FUNDS	9				
Unrestricted funds				<u>438,801</u>	<u>439,179</u>
TOTAL FUNDS				<u>438,801</u>	<u>439,179</u>

The notes form part of these financial statements

The Tarbat Community Hall Group

Balance Sheet - continued

At 31 May 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2017 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.

The financial statements were approved by the Board of Trustees on 2 February 2018 and were signed on its behalf by:



Mrs M G Aitken -Trustee

Notes to the Financial Statements
for the Year Ended 31 May 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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	-	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. OTHER TRADING ACTIVITIES

	31.5.17	31.5.16
	£	£
Fundraising events	5,391	6,127
Hall rental	4,366	4,781
Cafe rent & electricity	790	4,439
	10,547	15,347

Notes to the Financial Statements - continued
for the Year Ended 31 May 2017

3. INVESTMENT INCOME

	31.5.17	31.5.16
	£	£
FIT	1,935	1,716
Deposit account interest	6	8
	<u>1,941</u>	<u>1,724</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.17	31.5.16
	£	£
Depreciation - owned assets	<u>2,296</u>	<u>2,806</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2017 nor for the year ended 31 May 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2017 nor for the year ended 31 May 2016.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,080	-	2,080
Other trading activities	15,347	-	15,347
Investment income	<u>1,724</u>	<u>-</u>	<u>1,724</u>
Total	<u>19,151</u>	<u>-</u>	<u>19,151</u>
EXPENDITURE ON			
Raising funds	4,210	-	4,210
Charitable activities			
Hall operation	<u>11,119</u>	<u>-</u>	<u>11,119</u>
Total	<u>15,329</u>	<u>-</u>	<u>15,329</u>
NET INCOME/(EXPENDITURE)	<u>3,822</u>	<u>-</u>	<u>3,822</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2017

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	435,357	-	435,357
TOTAL FUNDS CARRIED FORWARD	<u>439,179</u>	<u>-</u>	<u>439,179</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Totals £
COST				
At 1 June 2016	4,072	388,111	36,850	429,033
Additions	-	-	657	657
At 31 May 2017	<u>4,072</u>	<u>388,111</u>	<u>37,507</u>	<u>429,690</u>
DEPRECIATION				
At 1 June 2016	-	-	25,370	25,370
Charge for year	-	-	2,296	2,296
At 31 May 2017	<u>-</u>	<u>-</u>	<u>27,666</u>	<u>27,666</u>
NET BOOK VALUE				
At 31 May 2017	<u>4,072</u>	<u>388,111</u>	<u>9,841</u>	<u>402,024</u>
At 31 May 2016	<u>4,072</u>	<u>388,111</u>	<u>11,480</u>	<u>403,663</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.17 £	31.5.16 £
Accrued expenses	<u>360</u>	<u>1,428</u>

9. MOVEMENT IN FUNDS

	At 1.6.16 £	Net movement in funds £	At 31.5.17 £
Unrestricted funds			
General fund	439,179	(378)	438,801
TOTAL FUNDS	<u>439,179</u>	<u>(378)</u>	<u>438,801</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,488	(13,866)	(378)
TOTAL FUNDS	<u>13,488</u>	<u>(13,866)</u>	<u>(378)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2017.

11. FIRST YEAR ADOPTION

There are no reconciling items on adoption of FRS 102.