

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2019
for
The Tarbat Community Hall Group

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

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for the Year Ended 31 May 2019

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Report of the Trustees
for the Year Ended 31 May 2019

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 2019. 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).

This year has been a year of loss and changes, sadly we lost two of our Directors at the end of 2018, Kenny Aitken, who had served as a Director from the start and chaired the Hall committee for a number of years and Dougie Rae who came on board in 2016 with enthusiasm and loads of experience, both will be sadly missed.

Tom Semple also resigned and hung up his strimmer for the Memorial Community Garden we wish him well for the future. Sandy Buchanan became the chairman following our last AGM, taking over from Emma Foster and a further three members were added to the Management Committee membership, Alan Fitzpatrick, Alan Maclean and Ronald Spence.

Ronald Spence is currently acting chairman due to Sandy's ill health.

The Conservatory replacement is to go ahead as planned with work to be completed by spring 2020, hopefully the funding for this will continue to grow.

Repairs have been done to the solar panels, and the committee invested a sum of £4500 for a new coffee machine for the hall with a 5year service warranty.

Work is continuing on governance issues and updating policies. We have also looked at the possible extension of the Hall with Lachie Stewart, however this is held over just now until all current upgrades/work are completed.

The hall Management has continued to provide a wide variety of live entertainment and quality programmes through our community groups, we also continue to work jointly or support other local groups and organisations in the area and hope this will long continue.

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, 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.

OBJECTIVES AND ACTIVITIES

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.

Report of the Trustees
for the Year Ended 31 May 2019

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
Dee Mackay - Baby and Toddlers Group
Stan Mitchell - Table Tennis
George and Jean Terry - Carpet Bowls
Jane & Emma Foster/ Moira Aitken - Concerts
Sandra Gallacher - Children's Drama Group
Emma and Jane - Film Club
Sheila Sparkes - Yoga
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 - Emma Foster
Kettleexercise - Donna Mackay
Lorna Gordon - Tums and Bums
Art Exhibition - Moira Aitken
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; Donald Carmichael, Steve Carroll, Kate Collard, Emma Duff, Jane Foster, John Mackay, Carol Summers, Pamela Duff, Donald Urquhart, Moira Aitken, Shirley Duff, Wendy and Sandy Buchanan, Alan Fitzpatrick, Alan Maclean and Ronald Spence and 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 Denise Carroll, George Terry, Dave Mackay, Alistair MacLean, Heather McRae, Cath Urquhart, Lynne Cook, Ian Dawson, Robert Punter and Hamish Skinner for their contribution in this past year.

We wish to thank Tom Semple for his stalwart help in the upkeep of the memorial garden over the years but has now handed the baton over to his many helpers we wish him and Anne all the best for the future.

The Carnegie Cafe continues to run successfully.. The Hall replaced the coffee machine.

10 k Race - The 2019 10K race was a success raising £741 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.

Report of the Trustees
for the Year Ended 31 May 2019

The New Year's 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 2019. The usual Concert followed on 1st January with Pamela Duff doing a great job in organising the popular village dance held the weekend between Xmas and New Year boosting Hall funds.

There was great enthusiasm for the children's drama group production which was fully booked. Well done Sandra and everyone who helped and participated.

FINANCIAL REVIEW

Financial position

Our finances continue to be in good shape thanks to careful management and much energy put into organising events and services to bring income to the Hall.. Costs are ever rising and there is always a worry that some expensive part of our infrastructure will suffer failure. However, all is well for the present.

At the year end the balance held in reserves was £444,866 (2018 - £443,101) of which £40,523 (2018 - £41,017) represented Cash at bank. Reserves are unrestricted.

Principal funding sources

Principal funding sources are revenue from hall rentals and the café rent.

Reserves policy

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

FUTURE PLANS

Maintain the existing level of programmes, support to community groups, and constantly review the fabric and governance of the building.

To examine ways to bring the Hall and Portmahomack as an exemplar in community involvement and good practice, and to improve communications locally and within the Highland area. To Grow!

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.

Report of the Trustees
for the Year Ended 31 May 2019

Tarbat Community Hall Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

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 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 has responsibility for the safety of all persons using the hall plus making sure the hall is locked and secure after each event. The current Caretakers are Donald Carmichael, Emma & Jane Foster, Pamela Duff, Charlette Edwards, Donald & Catherine Urquhart, Sandy and Wendy Buchanan and Carol Summers. We are keen to welcome more members of the community to help with this. Bruce Edwards looks over maintenance, ensuring the heat pump is running efficiently with the help of Sandy Buchanan and Steve Carroll to help ensure the filter is cleared regularly. Bruce Edwards and Emma Foster have made arrangements for any repairs to be carried out throughout the year.

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. Sandy Buchanan has taken on the role of ensuring all Health and Safety and Fire Protection regulations are being met and reports any actions to the committee.

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

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

Report of the Trustees
for the Year Ended 31 May 2019

Trustees

W K Aitken (deceased 10.10.18)
Mrs M G Aitken
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 (deceased 11.11.18)
Mr D A Urquhart
Ms E Foster (appointed 6.2.19)

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 26 February 2020 and signed on its behalf by:

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 2019 set out on pages eight to sixteen.

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

26 February 2020

The Tarbat Community Hall Group

Statement of Financial Activities
for the Year Ended 31 May 2019

	Notes	Unrestricted funds £	Restricted fund £	31.5.19 Total funds £	31.5.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,258	-	4,258	3,915
Other trading activities	2	18,082	-	18,082	11,534
Investment income	3	157	-	157	499
Total		<u>22,497</u>	<u>-</u>	<u>22,497</u>	<u>15,948</u>
EXPENDITURE ON					
Raising funds		4,952	-	4,952	873
Charitable activities					
Hall operation		15,781	-	15,781	10,775
Total		<u>20,733</u>	<u>-</u>	<u>20,733</u>	<u>11,648</u>
NET INCOME		<u>1,764</u>	<u>-</u>	<u>1,764</u>	<u>4,300</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		443,101	-	443,101	438,801
TOTAL FUNDS CARRIED FORWARD		<u>444,865</u>	<u>-</u>	<u>444,865</u>	<u>443,101</u>

The notes form part of these financial statements

Balance Sheet
31 May 2019

	Notes	Unrestricted funds £	Restricted fund £	31.5.19 Total funds £	31.5.18 Total funds £
FIXED ASSETS					
Tangible assets	7	403,398	-	403,398	400,651
CURRENT ASSETS					
Debtors		1,365	-	1,365	1,793
Cash at bank		<u>40,523</u>	-	<u>40,523</u>	<u>41,017</u>
		41,888	-	41,888	42,810
CREDITORS					
Amounts falling due within one year	8	(421)	-	(421)	(360)
NET CURRENT ASSETS		<u>41,467</u>	-	<u>41,467</u>	<u>42,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		444,865	-	444,865	443,101
NET ASSETS FUNDS	9	<u>444,865</u>	-	<u>444,865</u>	<u>443,101</u>
Unrestricted funds				444,865	443,101
TOTAL FUNDS				<u>444,865</u>	<u>443,101</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 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 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.

Balance Sheet - continued

31 May 2019

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 26 February 2020 and were signed on its behalf by:

M G Aitken - Trustee

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

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.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

2. OTHER TRADING ACTIVITIES

	31.5.19	31.5.18
	£	£
Fundraising events	6,778	2,879
Hall rental	5,660	4,584
Cafe rent & electricity	5,644	4,071
	<u>18,082</u>	<u>11,534</u>

3. INVESTMENT INCOME

	31.5.19	31.5.18
	£	£
FIT	69	493
Deposit account interest	88	6
	<u>157</u>	<u>499</u>

4. NET INCOME/(EXPENDITURE)

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

	31.5.19	31.5.18
	£	£
Depreciation - owned assets	<u>1,693</u>	<u>1,968</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2019 nor for the year ended 31 May 2018.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,915	-	3,915
Other trading activities	11,534	-	11,534
Investment income	499	-	499
Total	<u>15,948</u>	<u>-</u>	<u>15,948</u>
 EXPENDITURE ON			
Raising funds	873	-	873
 Charitable activities			
Hall operation	10,775	-	10,775
Total	<u>11,648</u>	<u>-</u>	<u>11,648</u>
 NET INCOME	<u>4,300</u>	<u>-</u>	<u>4,300</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	438,801	-	438,801
 TOTAL FUNDS CARRIED FORWARD	<u>443,101</u>	<u>-</u>	<u>443,101</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

7. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Totals £
COST				
At 1 June 2018	4,072	388,111	38,102	430,285
Additions	-	-	4,440	4,440
At 31 May 2019	<u>4,072</u>	<u>388,111</u>	<u>42,542</u>	<u>434,725</u>
DEPRECIATION				
At 1 June 2018	-	-	29,634	29,634
Charge for year	-	-	1,693	1,693
At 31 May 2019	<u>-</u>	<u>-</u>	<u>31,327</u>	<u>31,327</u>
NET BOOK VALUE				
At 31 May 2019	<u>4,072</u>	<u>388,111</u>	<u>11,215</u>	<u>403,398</u>
At 31 May 2018	<u>4,072</u>	<u>388,111</u>	<u>8,468</u>	<u>400,651</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19 £	31.5.18 £
Accrued expenses	<u>421</u>	<u>360</u>

9. MOVEMENT IN FUNDS

	At 1.6.18 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	443,101	(1,544)	441,557
Conservatory Restoration Fund	-	3,308	3,308
	<u>443,101</u>	<u>1,764</u>	<u>444,865</u>
TOTAL FUNDS	<u>443,101</u>	<u>1,764</u>	<u>444,865</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,189	(20,733)	(1,544)
Conservatory Restoration Fund	3,308	-	3,308
	<u>22,497</u>	<u>(20,733)</u>	<u>1,764</u>
TOTAL FUNDS	<u>22,497</u>	<u>(20,733)</u>	<u>1,764</u>

Comparatives for movement in funds

	At 1.6.17 £	Net movement in funds £	At 31.5.18 £
Unrestricted funds			
General fund	438,801	4,300	443,101
	<u>438,801</u>	<u>4,300</u>	<u>443,101</u>
TOTAL FUNDS	<u>438,801</u>	<u>4,300</u>	<u>443,101</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,948	(11,648)	4,300
	<u>15,948</u>	<u>(11,648)</u>	<u>4,300</u>
TOTAL FUNDS	<u>15,948</u>	<u>(11,648)</u>	<u>4,300</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.17 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	438,801	2,756	441,557
Conservatory Restoration Fund	-	3,308	3,308
	<u>438,801</u>	<u>6,064</u>	<u>444,865</u>
TOTAL FUNDS	<u>438,801</u>	<u>6,064</u>	<u>444,865</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,137	(32,381)	2,756
Conservatory Restoration Fund	3,308	-	3,308
	<u>38,445</u>	<u>(32,381)</u>	<u>6,064</u>
TOTAL FUNDS	<u>38,445</u>	<u>(32,381)</u>	<u>6,064</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2019.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.