

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
The Tarbat Community Hall Group

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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for the Year Ended 31 May 2022

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Report of the Trustees
for the Year Ended 31 May 2022

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 2022. 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 2019).

This report is from a challenging year where we emerged from the Covid pandemic. Regular groups restarted slowly from September 2021 and then we went back into a semi-lockdown again in December 2021, with a gradual restart again in January 2022. This re-start for groups was helped greatly with funding from HTSI mental health and wellbeing fund, which enabled us to support groups that were struggling to pay the Hall rental fees and allowed them time to rebuild and grow their membership again.

Mary Maclean retired from The Carnegie Café on 31st May 2022 and this is a big loss to the community. The Committee wishes her a long and happy retirement. The Committee advertised the Café opportunity and appointed Cameron Semmence who will take over in June 2022.

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 the following regular groups - e.g. Bowling, Baby and Toddler Group, Table Tennis, Yoga, Knit and Knatter, Legs, Bums and Tums and Portmasamba.

The Hall can also host birthday parties, concerts and events.

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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Event Highlights

Gigs: The first post - Covid gig was the Mad Ferret Band in January 2022.

Other: Due to the Pandemic and restrictions imposed the 2021 Gala had to be cancelled.

Major tasks

Ensuring a smooth transition for Mary Maclean retiring from the Café.

Way Forward

To ensure the new Tenant is in place for 1st June 2022 and running the Carnegie Café.

To prepare for and meet all necessary health and safety legislation, keep community apprised of possibilities and assist them to achieve a return to a functioning safe community hall.

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 £176,200 (2021 - £434,964) of which £31,785 (2021 - £35,881) represented Cash at bank. Reserves are unrestricted.

Principal funding sources

Principal funding sources are revenue from hall rentals and the café rent. We are very grateful to HTSI for the invaluable grant to enable the restoration of community activities.

Reserves policy

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

FUTURE PLANS

To prepare for and meet all necessary health and safety legislation, keep community apprised of possibilities and assist them to achieve a return to a functioning safe community hall.

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 2022

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

Main duties have revolved round Covid regulations, safety of Hall users and volunteers with many groups closing, several special purchases, alterations, and procedures being based round this..

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.

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.

Organisational structure

Additional Management Committee Members

Carol Summers, Shirley Duff, Emilie Atmane, Alan Mclean, Janet Wilson, Iain Morrison.

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 2022

Trustees

Mrs M G Aitken
D G Carmichael (resigned 6.4.22)
G Davis (resigned 6.4.22)
Mrs C Edwards (resigned 6.4.22)
Mrs S J Gordon
T S Mitchell
Mr D A Urquhart
Ms E Foster
Ms J I Foster
Mrs P Duff

Company Secretary

Mrs J Wilson

Independent Examiner

Marcus D MacIver, CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 25 January 2023 and signed on its behalf by:

Mrs P Duff - 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 2022 set out on pages six 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 (as amended). 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
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

25 January 2023

The Tarbat Community Hall Group

Statement of Financial Activities
for the Year Ended 31 May 2022

	Notes	Unrestricted funds £	Restricted fund £	31.5.22 Total funds £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	325	-	325	2,848
Charitable activities					
Hall operation	5	5,432	-	5,432	3,700
Other trading activities	3	9,197	-	9,197	2,663
Investment income	4	1,889	-	1,889	1,357
Total		<u>16,843</u>	<u>-</u>	<u>16,843</u>	<u>10,568</u>
EXPENDITURE ON					
Raising funds		1,435	-	1,435	675
Charitable activities					
Hall operation		<u>274,172</u>	<u>-</u>	<u>274,172</u>	<u>34,765</u>
Total		<u>275,607</u>	<u>-</u>	<u>275,607</u>	<u>35,440</u>
NET INCOME/(EXPENDITURE)		(258,764)	-	(258,764)	(24,872)
RECONCILIATION OF FUNDS					
Total funds brought forward		434,964	-	434,964	459,836
TOTAL FUNDS CARRIED FORWARD		<u>176,200</u>	<u>-</u>	<u>176,200</u>	<u>434,964</u>

The notes form part of these financial statements

Balance Sheet
31 May 2022

	Notes	Unrestricted funds £	Restricted fund £	31.5.22 Total funds £	31.5.21 Total funds £
FIXED ASSETS					
Tangible assets	9	144,815	-	144,815	399,360
CURRENT ASSETS					
Debtors	10	-	-	-	300
Cash at bank		31,785	-	31,785	35,881
		<u>31,785</u>	<u>-</u>	<u>31,785</u>	<u>36,181</u>
CREDITORS					
Amounts falling due within one year	11	(400)	-	(400)	(577)
NET CURRENT ASSETS		<u>31,385</u>	<u>-</u>	<u>31,385</u>	<u>35,604</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		176,200	-	176,200	434,964
NET ASSETS FUNDS		<u>176,200</u>	<u>-</u>	<u>176,200</u>	<u>434,964</u>
	12				
Unrestricted funds				176,200	434,964
TOTAL FUNDS				<u>176,200</u>	<u>434,964</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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.

Balance Sheet - continued
31 May 2022

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 and authorised for issue on 25 January 2023 and were signed on its behalf by:

P Duff - 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 2019)', 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.

Long leasehold	- in accordance with the property
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 2022

2. DONATIONS AND LEGACIES

	31.5.22	31.5.21
	£	£
Donations	<u>325</u>	<u>2,848</u>

3. OTHER TRADING ACTIVITIES

	31.5.22	31.5.21
	£	£
Fundraising events	2,932	2,068
Hall rental	2,820	330
Cafe rent & electricity	<u>3,445</u>	<u>265</u>
	<u>9,197</u>	<u>2,663</u>

4. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
FIT	1,777	1,210
Deposit account interest	<u>112</u>	<u>147</u>
	<u>1,889</u>	<u>1,357</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.5.22	31.5.21
	£	£
Grants	<u>5,432</u>	<u>3,700</u>

Grants received, included in the above, are as follows:

	31.5.22	31.5.21
	£	£
Highland Council	-	2,000
Covid	-	1,700
Highland Third Sector Interface	<u>5,432</u>	<u>-</u>
	<u>5,432</u>	<u>3,700</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

6. NET INCOME/(EXPENDITURE)

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

	31.5.22 £	31.5.21 £
Depreciation - owned assets	<u>254,545</u>	<u>1,794</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,848	-	2,848
Charitable activities			
Hall operation	3,700	-	3,700
Other trading activities	2,663	-	2,663
Investment income	1,357	-	1,357
Total	<u>10,568</u>	<u>-</u>	<u>10,568</u>
EXPENDITURE ON			
Raising funds	675	-	675
Charitable activities			
Hall operation	34,765	-	34,765
Total	<u>35,440</u>	<u>-</u>	<u>35,440</u>
NET INCOME/(EXPENDITURE)	(24,872)	-	(24,872)
RECONCILIATION OF FUNDS			
Total funds brought forward	459,836	-	459,836

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	434,964	-	434,964

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Totals £
COST				
At 1 June 2021 and 31 May 2022	4,072	388,111	42,542	434,725
DEPRECIATION				
At 1 June 2021	-	-	35,365	35,365
Charge for year	-	253,111	1,434	254,545
At 31 May 2022	-	253,111	36,799	289,910
NET BOOK VALUE				
At 31 May 2022	4,072	135,000	5,743	144,815
At 31 May 2021	4,072	388,111	7,177	399,360

The Carnegie Hall is operated by the charity under a long leasehold agreement with Highland Council.

In the current year the deemed value of the leasehold (being the restoration costs incurred by the charity) has been written down such that the costs are estimated to be spread over the lifetime of the lease.

The remaining value of £135,000 will be written off over 8 years, this being the remaining life of the lease.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Other debtors	-	300

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Other creditors	-	177
Accrued expenses	400	400
	<u>400</u>	<u>577</u>

12. MOVEMENT IN FUNDS

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	434,964	(258,764)	176,200
TOTAL FUNDS	<u>434,964</u>	<u>(258,764)</u>	<u>176,200</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,843	(275,607)	(258,764)
TOTAL FUNDS	<u>16,843</u>	<u>(275,607)</u>	<u>(258,764)</u>

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	456,528	(21,564)	434,964
Conservatory Restoration Fund	3,308	(3,308)	-
	<u>459,836</u>	<u>(24,872)</u>	<u>434,964</u>
TOTAL FUNDS	<u>459,836</u>	<u>(24,872)</u>	<u>434,964</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,568	(32,132)	(21,564)
Conservatory Restoration Fund	-	(3,308)	(3,308)
	<u>10,568</u>	<u>(35,440)</u>	<u>(24,872)</u>
TOTAL FUNDS	<u>10,568</u>	<u>(35,440)</u>	<u>(24,872)</u>

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

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	456,528	(280,328)	176,200
Conservatory Restoration Fund	3,308	(3,308)	-
	<u>459,836</u>	<u>(283,636)</u>	<u>176,200</u>
TOTAL FUNDS	<u>459,836</u>	<u>(283,636)</u>	<u>176,200</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	27,411	(307,739)	(280,328)
Conservatory Restoration Fund	-	(3,308)	(3,308)
	<u>27,411</u>	<u>(311,047)</u>	<u>(283,636)</u>
TOTAL FUNDS	<u>27,411</u>	<u>(311,047)</u>	<u>(283,636)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

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.