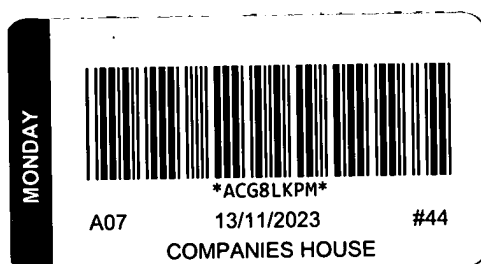


REGISTERED COMPANY NUMBER: SC249708 (Scotland)  
REGISTERED CHARITY NUMBER: SC034864

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2023  
for  
The Tarbat Community Hall Group



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

The Tarbat Community Hall Group

Contents of the Financial Statements  
for the Year Ended 31 May 2023

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## The Tarbat Community Hall Group

### Chairman's Report for the Year Ended 31 May 2023

This report is from a year where there were no Covid pandemic restrictions interrupting activities which has allowed us to build on our program of activities. Our regular user groups had benefited from HTSI funding awarded in the previous financial year and this has allowed them to build some resilience and maintain regular memberships.

We were lucky to be able to secure Scotland on Tour funding which allowed us to host four concerts throughout the year featuring a number of artists who would not normally be able to play in a venue such as ours, given our relatively small capacity and remote location. These concerts were extremely successful with positive feedback from the artists and audience members. It also has helped highlight the hall as a venue that may not have been considered before.

The Hall were also lucky to receive funding from North Highland Initiative which enabled us to service the boiler and also replace some of the lighting in the Hall and Cafe with more efficient LED lighting which will help reduce our costs moving forward.

In summary, this has been a challenging but rewarding year for the Hall. We are grateful to have emerged from Covid and that we continue to have the support of the regular Hall groups and the local community. The rising cost of utilities are a concern, so having regular income and reducing our energy costs is an ongoing focus for us.

The Tarbat Community Hall Group (Registered number: SC249708)

Report of the Trustees  
for the Year Ended 31 May 2023

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 2023. 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).

**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.

Report of the Trustees  
for the Year Ended 31 May 2023

## **OBJECTIVES AND ACTIVITIES**

### **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, Self Defence, Cubs and Beavers and Portmasamba.

The committee really want to thank our regular users for supporting the Hall. They are at the heart of what we do and we are very lucky to have such a supportive loyal group of Hall Groups. This is the busiest we have ever been with regular Hall bookings and its what allows the Hall to continue to operate, thrive and continue to be an amazing Community resource.

### **Event Highlights:**

Hosted an over 60's catered lunch.

Provided a St Andrews soup and pudding lunch with entertainment.

Scotland on Tour

Gala 2022

Christmas Fayre, Hogmanay in the Hall, New Years day concert which were great fundraising events.

Hosted two weddings.

Other;

The committee worked closely with the Gala Committee to rebuild our close working relationship after Covid.

### **Major Tasks:**

Energy;

Energy costs rising after the end of a tied-in rate. Looking at ways to save energy and make users aware of energy saving practices.

NHI £1,000 grant used for new energy saving lights and boiler service which will help reduce costs moving forward.

Café;

A new Licensee was appointed in the Café on 1st June 2022.

## **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.

The heating system for the Hall has been giving concern for some time and since the Balance Sheet date a replacement system has been sourced.

At the year end the balance held in reserves was £171,505 (2022 - £176,200) of which £44,488 (2022 - £31,785) represented Cash at bank. Reserves are unrestricted.

Report of the Trustees  
for the Year Ended 31 May 2023

## **FINANCIAL REVIEW**

### **Principal funding sources**

Principal funding sources are revenue from hall rentals and the café rent. We are very grateful to Highland Council and to North Highland Initiative for grant funding received.

### **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 the community apprised of possibilities and assist them to achieve a return to a functioning safe community hall.

Committee;

Strengthening of the committee by better sharing of information and roles.

We have switched to an on-line accounting system for up-to-date and accurate financial reporting. This will allow us to more accurately keep track of and evaluate costs moving forward as the rising utility costs are a concern.

As previously mentioned, the heating system in the Hall has failed and a replacement system has been installed in October 2023. A generous grant of £12,462 has been awarded, leaving a deficit of approximately £5,000 to be funded.

## **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.

Tarbat Community Hall Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were updated in April 2023.

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.

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.

### **Induction and training of new trustees**

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

The Tarbat Community Hall Group (Registered number: SC249708)

Report of the Trustees  
for the Year Ended 31 May 2023

**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**

Mrs M G Aitken (resigned 6.4.23)  
Mrs S J Gordon  
Mr T S Mitchell (resigned 6.4.23)  
Mr D A Urquhart  
Ms E Foster  
Ms J I Foster (resigned 6.4.23)  
Mrs P Duff  
Mrs J Wilson (appointed 6.4.23)  
Mr A McLean (appointed 6.4.23)  
Mrs J Rae (appointed 6.4.23)  
Dr I M Morrison (appointed 6.4.23)  
Mrs C W Summers (appointed 6.4.23)

**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 15 November 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 2023 set out on pages seven to sixteen.

**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.

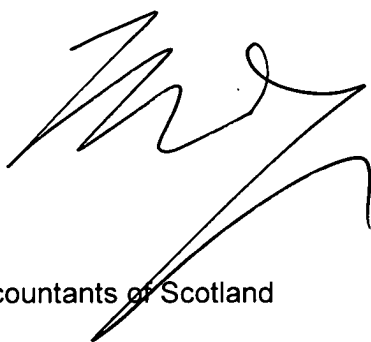
**Basis of the independent examiner's report**

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  
The Institute of Chartered Accountants of Scotland

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

15 November 2023

The Tarbat Community Hall Group

Statement of Financial Activities  
for the Year Ended 31 May 2023

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.5.23<br>Total<br>funds<br>£ | 31.5.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                         |                                |                                |
| Donations and legacies             | 2     | 1,946                      | -                       | 1,946                          | 325                            |
| <b>Charitable activities</b>       |       |                            |                         |                                |                                |
| Hall operation                     | 5     | 1,500                      | -                       | 1,500                          | 5,432                          |
| Other trading activities           | 3     | 27,586                     | -                       | 27,586                         | 9,197                          |
| Investment income                  | 4     | 2,401                      | -                       | 2,401                          | 1,889                          |
| <b>Total</b>                       |       | <u>33,433</u>              | <u>-</u>                | <u>33,433</u>                  | <u>16,843</u>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                         |                                |                                |
| Raising funds                      |       | 4,074                      | -                       | 4,074                          | 1,435                          |
| <b>Charitable activities</b>       |       |                            |                         |                                |                                |
| Hall operation                     |       | <u>34,054</u>              | <u>-</u>                | <u>34,054</u>                  | <u>274,172</u>                 |
| <b>Total</b>                       |       | <u>38,128</u>              | <u>-</u>                | <u>38,128</u>                  | <u>275,607</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (4,695)                    | -                       | (4,695)                        | (258,764)                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                         |                                |                                |
| Total funds brought forward        |       | 176,200                    | -                       | 176,200                        | 434,964                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>171,505</u>             | <u>-</u>                | <u>171,505</u>                 | <u>176,200</u>                 |

The notes form part of these financial statements

The Tarbat Community Hall Group (Registered number: SC249708)

Balance Sheet  
31 May 2023

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 31.5.23<br>Total<br>funds<br>£ | 31.5.22<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                         |                                |                                |
| Tangible assets                              | 9     | 127,588                    | -                       | 127,588                        | 144,815                        |
| <b>CURRENT ASSETS</b>                        |       |                            |                         |                                |                                |
| Debtors                                      | 10    | 1,208                      | -                       | 1,208                          | -                              |
| Cash at bank                                 |       | 44,488                     | -                       | 44,488                         | 31,785                         |
|                                              |       | 45,696                     | -                       | 45,696                         | 31,785                         |
| <b>CREDITORS</b>                             |       |                            |                         |                                |                                |
| Amounts falling due within one year          | 11    | (1,779)                    | -                       | (1,779)                        | (400)                          |
| <b>NET CURRENT ASSETS</b>                    |       | 43,917                     | -                       | 43,917                         | 31,385                         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 171,505                    | -                       | 171,505                        | 176,200                        |
| <b>NET ASSETS</b>                            |       | 171,505                    | -                       | 171,505                        | 176,200                        |
| <b>FUNDS</b>                                 | 12    |                            |                         |                                |                                |
| Unrestricted funds                           |       |                            |                         | 171,505                        | 176,200                        |
| <b>TOTAL FUNDS</b>                           |       |                            |                         | 171,505                        | 176,200                        |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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.

The notes form part of these financial statements

The Tarbat Community Hall Group (Registered number: SC249708)

Balance Sheet - continued  
31 May 2023

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 15 November 2023 and were signed on its behalf by:

A handwritten signature in black ink that reads "Pamela Duff". The signature is written in a cursive style with a large initial 'P' and a distinct 'Duff'.

Mrs P Duff - Trustee

The notes form part of these financial statements

## **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.

The Tarbat Community Hall Group

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**2. DONATIONS AND LEGACIES**

|           | 31.5.23      | 31.5.22    |
|-----------|--------------|------------|
|           | £            | £          |
| Donations | 1,946        | 325        |
|           | <u>1,946</u> | <u>325</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.5.23       | 31.5.22      |
|--------------------------|---------------|--------------|
|                          | £             | £            |
| Fundraising events       | 8,248         | 2,932        |
| Hall rental              | 9,361         | 2,820        |
| Cafe rent                | 4,075         | 3,445        |
| Cafe utilities recharged | 5,902         | -            |
|                          | <u>27,586</u> | <u>9,197</u> |

**4. INVESTMENT INCOME**

|                          | 31.5.23      | 31.5.22      |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| FIT                      | 2,244        | 1,777        |
| Deposit account interest | 157          | 112          |
|                          | <u>2,401</u> | <u>1,889</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        | 31.5.23      | 31.5.22      |
|--------|--------------|--------------|
|        | £            | £            |
| Grants | 1,500        | 5,432        |
|        | <u>1,500</u> | <u>5,432</u> |

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

|                                 | 31.5.23      | 31.5.22      |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Highland Council                | 500          | -            |
| Highland Third Sector Interface | -            | 5,432        |
| North Highland Initiative       | 1,000        | -            |
|                                 | <u>1,500</u> | <u>5,432</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**6. NET INCOME/(EXPENDITURE)**

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

|                             | 31.5.23<br>£ | 31.5.22<br>£ |
|-----------------------------|--------------|--------------|
| Depreciation - owned assets | 18,223       | 254,545      |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                         |                     |
| Donations and legacies            | 325                        | -                       | 325                 |
| <b>Charitable activities</b>      |                            |                         |                     |
| Hall operation                    | 5,432                      | -                       | 5,432               |
| Other trading activities          | 9,197                      | -                       | 9,197               |
| Investment income                 | 1,889                      | -                       | 1,889               |
| <b>Total</b>                      | <u>16,843</u>              | <u>-</u>                | <u>16,843</u>       |
| <b>EXPENDITURE ON</b>             |                            |                         |                     |
| Raising funds                     | 1,435                      | -                       | 1,435               |
| <b>Charitable activities</b>      |                            |                         |                     |
| Hall operation                    | 274,172                    | -                       | 274,172             |
| <b>Total</b>                      | <u>275,607</u>             | <u>-</u>                | <u>275,607</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>   | (258,764)                  | -                       | (258,764)           |
| <b>RECONCILIATION OF FUNDS</b>    |                            |                         |                     |
| Total funds brought forward       | 434,964                    | -                       | 434,964             |

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|-------------------------|---------------------|
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>176,200</u>             | <u>-</u>                | <u>176,200</u>      |

**9. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Long<br>leasehold<br>£ | Plant and<br>machinery<br>£ | Totals<br>£    |
|-----------------------|---------------------------|------------------------|-----------------------------|----------------|
| <b>COST</b>           |                           |                        |                             |                |
| At 1 June 2022        | 4,072                     | 388,111                | 42,542                      | 434,725        |
| Additions             | -                         | -                      | 996                         | 996            |
| At 31 May 2023        | <u>4,072</u>              | <u>388,111</u>         | <u>43,538</u>               | <u>435,721</u> |
| <b>DEPRECIATION</b>   |                           |                        |                             |                |
| At 1 June 2022        | -                         | 253,111                | 36,799                      | 289,910        |
| Charge for year       | -                         | 16,875                 | 1,348                       | 18,223         |
| At 31 May 2023        | <u>-</u>                  | <u>269,986</u>         | <u>38,147</u>               | <u>308,133</u> |
| <b>NET BOOK VALUE</b> |                           |                        |                             |                |
| At 31 May 2023        | <u>4,072</u>              | <u>118,125</u>         | <u>5,391</u>                | <u>127,588</u> |
| At 31 May 2022        | <u>4,072</u>              | <u>135,000</u>         | <u>5,743</u>                | <u>144,815</u> |

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

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

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

The Tarbat Community Hall Group

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.5.23      | 31.5.22  |
|---------------|--------------|----------|
|               | £            | £        |
| Other debtors | 1,208        | -        |
|               | <u>1,208</u> | <u>-</u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 31.5.23      | 31.5.22    |
|------------------|--------------|------------|
|                  | £            | £          |
| Trade creditors  | 1,379        | -          |
| Accrued expenses | 400          | 400        |
|                  | <u>1,779</u> | <u>400</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.6.22      | Net movement in funds | At 31.5.23     |
|---------------------------|----------------|-----------------------|----------------|
|                           | £              | £                     | £              |
| <b>Unrestricted funds</b> |                |                       |                |
| General fund              | 176,200        | (4,695)               | 171,505        |
|                           | <u>176,200</u> | <u>(4,695)</u>        | <u>171,505</u> |
| <b>TOTAL FUNDS</b>        | <u>176,200</u> | <u>(4,695)</u>        | <u>171,505</u> |

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

|                           | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 33,433             | (38,128)           | (4,695)           |
|                           | <u>33,433</u>      | <u>(38,128)</u>    | <u>(4,695)</u>    |
| <b>TOTAL FUNDS</b>        | <u>33,433</u>      | <u>(38,128)</u>    | <u>(4,695)</u>    |

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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

|                           | At 1.6.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.5.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 434,964        | (263,459)                        | 171,505            |
| <b>TOTAL FUNDS</b>        | <u>434,964</u> | <u>(263,459)</u>                 | <u>171,505</u>     |

The Tarbat Community Hall Group

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**12. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 50,276                     | (313,735)                  | (263,459)                 |
| <b>TOTAL FUNDS</b>        | <u>50,276</u>              | <u>(313,735)</u>           | <u>(263,459)</u>          |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.