

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
The Tarbat Community Hall Group

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

Contents of the Financial Statements  
for the Year Ended 31 May 2025

|                                   | Page     |
|-----------------------------------|----------|
| Chairman's Report                 | 1        |
| Report of the Trustees            | 2 to 5   |
| Independent Examiner's Report     | 6        |
| Statement of Financial Activities | 7        |
| Balance Sheet                     | 8 to 9   |
| Notes to the Financial Statements | 10 to 16 |

## The Tarbat Community Hall Group

### Chairman's Report for the Year Ended 31 May 2025

It is with great pleasure that I present this report on behalf of the Village Hall Committee for the past year. It has thankfully been a relatively smooth year which has been welcomed by the Committee. That been said, it takes tremendous commitment, time and effort just to keep the Hall ticking over. I am filled with gratitude and would like to thank all of our small, yet mighty Committee for their ongoing support and commitment throughout the year. I would also like to thank Bruce Edwards who is a tremendous, ongoing support to the Hall committee, he quietly helps in the background without any fuss, and is always at the end of the phone for support as well.

I would like to take a moment to reflect on the highlights of the year. The Village Hall has continued to serve as the heart of our community, hosting a variety of events that have brought us all together. From lively musical performances to our weekly groups, our seasonal fairs, Gala Week activities, and our very own local music festival, it has been wonderful to see so many familiar and new faces gathering in our hall, sharing laughter and good times and creating memories.

I would also like to congratulate Helen and Martyn Powell for their ongoing success in running the Carnegie Café. They have created an inviting space where community can gather to enjoy the delicious food and company, including our four legged friends too! It has been a pleasure working with them both over the last year and we look forward to working with them moving forward.

Additionally, I would like to extend my heartfelt thanks to our community members for their unwavering support. Your participation and enthusiasm in our events have not only made them successful but have also fostered a sense of togetherness and community that is invaluable and makes the Hall such a vital community asset. Whether you joined us for a one off event or are a regular Hall attendee, your support is appreciated.

As we move forward, I am excited about the opportunities that lie ahead. We have some fantastic events planned for the upcoming year, and we look forward to continued support from everyone in our village. Your feedback and suggestions are always welcome, as they help us improve and tailor our offerings to better serve our community.

In closing, I would like to reiterate my appreciation for the hard work of our committee, the support of our community. Together, we have created a welcoming, vibrant community Hall that reflects the heart and soul of our village.

Report of the Trustees  
for the Year Ended 31 May 2025

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 2025. 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.

**Significant activities**

The village hall remains a vital centre for community life, hosting a wide array of activities and groups that help bring residents together. From weekly sessions such as yoga, table tennis, bowling, samba band, fitness classes, knit n knatter, cubs and beavers, to gatherings for babies and toddlers, children's self-defence, faith celebration and the much-loved Oldplay band rehearsals, the hall offers something for everyone. These regular events foster connection and companionship across all age groups, helping to strengthen community ties. Its inclusive and welcoming atmosphere makes it easy for people from all backgrounds to get involved, share experiences, and support one another.

The relationships built within the village hall reflect its value as a key community asset. By offering a shared, neutral space, the hall has helped reduce social barriers and promote inclusivity. Groups like Mikey's Line, East Sutherland Arts Society, and Tarbat Discovery Centre and the Tarbat Community Council regularly use the hall for meetings and events that bring people together from all parts of the village, deepening social bonds. This spirit of cooperation has made a meaningful impact on the well-being and connectedness of the community as a whole.

As a multifunctional space, the hall is irreplaceable. It accommodates everything from weddings and concerts to public meetings, birthday parties, polling days, and funerals. Over the past year, it played a central role in both the summer Gala and New Year celebrations. We once again hosted the Randan music festival, which attracted visitors from far and wide and proved a popular, family-friendly success. The hall's availability allows the community to mark important events and share daily moments, anchoring a shared sense of identity and history. It remains essential to the cultural, civic, and social vitality of the village

Report of the Trustees  
for the Year Ended 31 May 2025

## **OBJECTIVES AND ACTIVITIES**

### **Volunteers**

The Committee, although small in numbers, are a mighty and cohesive Team. As in previous years, there will be an ongoing focus on increasing Committee membership moving forward, as the duties and responsibilities of managing a Community Hall seem to increase each year. We are very lucky that we have such a vibrant community who whole heartedly support the village Hall ensuring it is very busy and well used, but that does require a strong, robust Committee, and we, as a committee, are keen to ensure that the current Committee do not suffer from burn out, so increasing committee membership will continue to be a priority in the coming year.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

The new heating system has been running successfully throughout the year.

The village hall continues to be a central hub for a wide variety of community groups and events, playing a crucial role in fostering strong relationships among residents. Regular activities such as weekly yoga, table tennis, bowling, samba band, fitness class, knit n knatter, cubs and beavers, babies and toddlers, self-defence for children and the legendary Oldplay allow individuals of all ages to connect and engage with one another, building a sense of unity and belonging. The hall's accessibility and welcoming atmosphere encourages participation from all corners of the community, making it a place where people can come together to share common interests, exchange ideas, and offer support.

## **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.

At the year end the balance held in reserves was £141,993 (2024 - £155,213) of which £45,716 (2024 - £46,193) represented Cash at bank. Reserves are unrestricted.

### **Principal funding sources**

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

During the year we received a grant from Groundwork UK which is very much appreciated.. This grant is designed to help organisations and communities address a range of issues, including environmental sustainability, community development, and tackling social challenges to help towards rising utility costs.

### **Reserves policy**

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

## **FUTURE PLANS**

This has been a busy, challenging and very rewarding year for the Carnegie Hall. The Committee along with local community support, have once again risen to the challenges and emerged at the other side. The Committee is ready to move forward with our village Hall continuing to be at the heart of our dynamic community.

## **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 2025

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.

**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 S J Gordon  
Ms E Foster  
Mrs P Duff  
Mrs J Wilson  
Mr A McLean  
Mrs J Rae  
Dr I M Morrison  
Mrs C W Summers  
Mrs M McLean (appointed 15.10.24)

**Company Secretary**

Mrs J Wilson

Report of the Trustees  
for the Year Ended 31 May 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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 9 September 2025 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 2025 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

9 September 2025

The Tarbat Community Hall Group

Statement of Financial Activities  
for the Year Ended 31 May 2025

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.5.25<br>Total<br>funds<br>£ | 31.5.24<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | 112                        | -                        | 112                            | 3,003                          |
| <b>Charitable activities</b>       | 5     |                            |                          |                                |                                |
| Hall operation                     |       | 1,000                      | -                        | 1,000                          | 2,000                          |
| Replace obsolete heating system    |       | -                          | -                        | -                              | 25,317                         |
| Other trading activities           | 3     | 19,268                     | -                        | 19,268                         | 15,461                         |
| Investment income                  | 4     | 2,228                      | -                        | 2,228                          | 3,379                          |
| <b>Total</b>                       |       | <u>22,608</u>              | <u>-</u>                 | <u>22,608</u>                  | <u>49,160</u>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| Raising funds                      |       | 1,146                      | -                        | 1,146                          | 1,200                          |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Hall operation                     |       | 34,682                     | -                        | 34,682                         | 33,053                         |
| Replace obsolete heating system    |       | -                          | -                        | -                              | 31,199                         |
| <b>Total</b>                       |       | <u>35,828</u>              | <u>-</u>                 | <u>35,828</u>                  | <u>65,452</u>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (13,220)                   | -                        | (13,220)                       | (16,292)                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 155,213                    | -                        | 155,213                        | 171,505                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>141,993</u>             | <u>-</u>                 | <u>141,993</u>                 | <u>155,213</u>                 |

The notes form part of these financial statements

Balance Sheet  
31 May 2025

|                                                  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.5.25<br>Total<br>funds<br>£ | 31.5.24<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Tangible assets                                  | 9     | 96,638                     | -                        | 96,638                         | 109,635                        |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Debtors                                          | 10    | 451                        | -                        | 451                            | 125                            |
| Cash at bank                                     |       | 45,716                     | -                        | 45,716                         | 46,193                         |
|                                                  |       | 46,167                     | -                        | 46,167                         | 46,318                         |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 11    | (812)                      | -                        | (812)                          | (740)                          |
| <b>NET CURRENT ASSETS</b>                        |       | 45,355                     | -                        | 45,355                         | 45,578                         |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 141,993                    | -                        | 141,993                        | 155,213                        |
| <b>NET ASSETS<br/>FUNDS</b>                      | 12    | 141,993                    | -                        | 141,993                        | 155,213                        |
| Unrestricted funds                               |       |                            |                          | 141,993                        | 155,213                        |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | 141,993                        | 155,213                        |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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.

Balance Sheet - continued

31 May 2025

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 9 September 2025 and were signed on its behalf by:

Mrs 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 2025

**2. DONATIONS AND LEGACIES**

|           | 31.5.25    | 31.5.24      |
|-----------|------------|--------------|
|           | £          | £            |
| Donations | <u>112</u> | <u>3,003</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.5.25       | 31.5.24       |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Fundraising events       | 3,367         | 5,724         |
| Hall rental              | 8,624         | 7,414         |
| Cafe rent                | 4,640         | 1,630         |
| Cafe utilities recharged | <u>2,637</u>  | <u>693</u>    |
|                          | <u>19,268</u> | <u>15,461</u> |

**4. INVESTMENT INCOME**

|                          | 31.5.25      | 31.5.24      |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| FIT                      | 1,606        | 2,909        |
| Deposit account interest | <u>622</u>   | <u>470</u>   |
|                          | <u>2,228</u> | <u>3,379</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        | Activity                        | 31.5.25      | 31.5.24       |
|--------|---------------------------------|--------------|---------------|
|        |                                 | £            | £             |
| Grants | Hall operation                  | 1,000        | 2,000         |
| Grants | Replace obsolete heating system | -            | 25,317        |
|        |                                 | <u>1,000</u> | <u>27,317</u> |

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

|                           | 31.5.25      | 31.5.24       |
|---------------------------|--------------|---------------|
|                           | £            | £             |
| North Highland Initiative | -            | 2,000         |
| CARES                     | -            | 12,855        |
| SSE                       | -            | 12,462        |
| Groundworks UK            | <u>1,000</u> | <u>-</u>      |
|                           | <u>1,000</u> | <u>27,317</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

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

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

|                             | 31.5.25       | 31.5.24       |
|-----------------------------|---------------|---------------|
|                             | £             | £             |
| Depreciation - owned assets | <u>19,104</u> | <u>17,953</u> |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

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

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | 843                        | 2,160                    | 3,003               |
| <b>Charitable activities</b>      |                            |                          |                     |
| Hall operation                    | 2,000                      | -                        | 2,000               |
| Replace obsolete heating system   | -                          | 25,317                   | 25,317              |
| Other trading activities          | 11,729                     | 3,732                    | 15,461              |
| Investment income                 | <u>3,379</u>               | <u>-</u>                 | <u>3,379</u>        |
| <b>Total</b>                      | <u>17,951</u>              | <u>31,209</u>            | <u>49,160</u>       |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| Raising funds                     | 1,200                      | -                        | 1,200               |
| <b>Charitable activities</b>      |                            |                          |                     |
| Hall operation                    | 33,053                     | -                        | 33,053              |
| Replace obsolete heating system   | <u>-</u>                   | <u>31,199</u>            | <u>31,199</u>       |
| <b>Total</b>                      | <u>34,253</u>              | <u>31,199</u>            | <u>65,452</u>       |
| <b>NET INCOME/(EXPENDITURE)</b>   | (16,302)                   | 10                       | (16,292)            |
| <b>Transfers between funds</b>    | <u>10</u>                  | <u>(10)</u>              | <u>-</u>            |
| <b>Net movement in funds</b>      | <u>(16,292)</u>            | <u>-</u>                 | <u>(16,292)</u>     |

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

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

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 171,505                    | -                        | 171,505             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>155,213</u>             | <u>-</u>                 | <u>155,213</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 2024         | 4,072                     | 388,111                | 43,538                      | 435,721        |
| Additions              | -                         | -                      | 6,107                       | 6,107          |
| Disposals              | -                         | -                      | (4,440)                     | (4,440)        |
| At 31 May 2025         | <u>4,072</u>              | <u>388,111</u>         | <u>45,205</u>               | <u>437,388</u> |
| <b>DEPRECIATION</b>    |                           |                        |                             |                |
| At 1 June 2024         | -                         | 286,861                | 39,225                      | 326,086        |
| Charge for year        | -                         | 16,875                 | 2,229                       | 19,104         |
| Eliminated on disposal | -                         | -                      | (4,440)                     | (4,440)        |
| At 31 May 2025         | <u>-</u>                  | <u>303,736</u>         | <u>37,014</u>               | <u>340,750</u> |
| <b>NET BOOK VALUE</b>  |                           |                        |                             |                |
| At 31 May 2025         | <u>4,072</u>              | <u>84,375</u>          | <u>8,191</u>                | <u>96,638</u>  |
| At 31 May 2024         | <u>4,072</u>              | <u>101,250</u>         | <u>4,313</u>                | <u>109,635</u> |

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

The historic cost to renovate the Hall is written off over the remaining life of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

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

|               | 31.5.25    | 31.5.24    |
|---------------|------------|------------|
|               | £          | £          |
| Other debtors | <u>451</u> | <u>125</u> |

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

|                  | 31.5.25    | 31.5.24    |
|------------------|------------|------------|
|                  | £          | £          |
| Trade creditors  | 412        | 340        |
| Accrued expenses | <u>400</u> | <u>400</u> |
|                  | <u>812</u> | <u>740</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.6.24      | Net movement in funds | At 31.5.25     |
|---------------------------|----------------|-----------------------|----------------|
|                           | £              | £                     | £              |
| <b>Unrestricted funds</b> |                |                       |                |
| General fund              | 155,213        | (13,220)              | 141,993        |
| <b>TOTAL FUNDS</b>        | <u>155,213</u> | <u>(13,220)</u>       | <u>141,993</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              | 22,608             | (35,828)           | (13,220)          |
| <b>TOTAL FUNDS</b>        | <u>22,608</u>      | <u>(35,828)</u>    | <u>(13,220)</u>   |

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                                | At 1.6.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.5.24<br>£ |
|--------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>      |                |                                  |                                    |                    |
| General fund                   | 171,505        | (16,302)                         | 10                                 | 155,213            |
| <b>Restricted funds</b>        |                |                                  |                                    |                    |
| Repair obsolete heating system | -              | 10                               | (10)                               | -                  |
| <b>TOTAL FUNDS</b>             | <u>171,505</u> | <u>(16,292)</u>                  | <u>-</u>                           | <u>155,213</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                   | 17,951                     | (34,253)                   | (16,302)                  |
| <b>Restricted funds</b>        |                            |                            |                           |
| Repair obsolete heating system | 31,209                     | (31,199)                   | 10                        |
| <b>TOTAL FUNDS</b>             | <u>49,160</u>              | <u>(65,452)</u>            | <u>(16,292)</u>           |

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

|                                | At 1.6.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.5.25<br>£ |
|--------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>      |                |                                  |                                    |                    |
| General fund                   | 171,505        | (29,522)                         | 10                                 | 141,993            |
| <b>Restricted funds</b>        |                |                                  |                                    |                    |
| Repair obsolete heating system | -              | 10                               | (10)                               | -                  |
| <b>TOTAL FUNDS</b>             | <u>171,505</u> | <u>(29,512)</u>                  | <u>-</u>                           | <u>141,993</u>     |

**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                   | 40,559                     | (70,081)                   | (29,522)                  |
| <b>Restricted funds</b>        |                            |                            |                           |
| Repair obsolete heating system | 31,209                     | (31,199)                   | 10                        |
| <b>TOTAL FUNDS</b>             | <u>71,768</u>              | <u>(101,280)</u>           | <u>(29,512)</u>           |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

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.