

REGISTERED COMPANY NUMBER: SC267713 (Scotland)
REGISTERED CHARITY NUMBER: SC035682

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2011
for
Boat of Garten Community Hall



Boat of Garten Community Hall

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for the Year Ended 31 March 2011

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Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2011

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 March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC267713 (Scotland)

Registered Charity number
SC035682

Registered office
Forsyth Accounting Practice Ltd
The Old Schoolhouse
Rothiemurchus
Aviemore
Inverness-shire
PH22 1QH

Trustees

Mrs L M MacPherson	- resigned 26.4.10
Mr J Dunbar	- resigned 18.10.10
Mrs K Derrick	- resigned 7.12.10
Mrs M Clark	
Mrs B Taylor	- resigned 9.11.10
Mr I C Forsyth	- appointed 17.5.10
Mrs B Brodie	
Mrs A Martin	
Mr B O'Donnell	- resigned 27.9.10
Mrs A Forwood	- appointed 17.5.10
Mrs S Murray	- appointed 9.11.10
Mr M Sim	- appointed 9.11.10
Mr A Walker	- appointed 9.11.10
Miss E J MacDonald	- appointed 9.11.10

Company Secretary
Mr I C Forsyth

Independent Examiner

Peter C Munro
FCCA
Peter Munro & Company
Chartered Certified Accountants
15/17 High Street
Kingussie
Inverness-shire
PH21 1HS

Bankers

Bank of Scotland
Main Road
Aviemore
Inverness-shire
PH22 1RH

Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2011

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Masson Cairns
Strathspey House
Grantown on Spey
PH26 3EQ

Macleod & MacCallum
28 Queensgate
Inverness
IV1 1YN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

Recruitment and appointment of new trustees

At every annual general meeting one third of the directors who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one director who is subject to retirement by rotation, he shall retire. Directors to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. Retiring directors shall, if willing to act, be allowed to stand for reappointment but no director shall serve continuously for a period of more than six years. The maximum number and minimum number respectively of the directors may be determined from time to time by ordinary resolutions. Subject to and in default of any such determination, there shall be a maximum of twelve directors and the minimum number of directors shall be three.

The directors may appoint a person who is willing to act to be a director, either to fill a vacancy or as an additional director, provided that the appointment does not cause the number of directors to exceed any number fixed by or in accordance with the articles as the maximum number of directors. A director so appointed shall hold office only until the next following annual general meeting and shall not be taken into account in determining the directors who are to retire by rotation at the meeting. If not reappointed at such annual general meeting he shall vacate office at the conclusion thereof.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives

For the benefit of the public and without prejudice to that generality for the benefit of the residents of Boat of Garten and vicinity:-

(a) To provide or assist in providing facilities in the interests of social welfare for recreation, leisure time occupation, physical well-being and healthy living, for the benefit of the public or for the benefit of those who by reason of age, infirmity, disablement, poverty, social or economic circumstances have a need of such facilities with the object of improving their conditions of life.

(b) To promote the welfare of the aged or infirm by the provision or assistance with the provision of sheltered or other accommodation, facilities or care for the benefit of those who by reason of age or infirmity are unable to support themselves and are in necessitous circumstances.

(c) To advance education among the public and the said residents, particularly among young people and the unemployed.

Boat of Garten Community Hall

Report of the Trustees for the Year Ended 31 March 2011

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the fourth year of operation the Directors feel justified in believing that the company's charitable aims are being achieved. Use of the new building has again exceeded last year's activity. The hall continues to provide a popular and affordable venue for groups and organisations in the wider community, being well used for conferences, meetings and training sessions by Highland Council, The Cairngorms National Park Authority, RSPB, VABS, Cairngorm Business Partnership, The Access Panel, Highland Council's Social Work Department, NHS Highland, Chest Heart & Stroke Association, Aviemore & Area Learning Project and many others. At the same time it has been possible to give booking priority to 17 local groups, both old and newly formed, and we have arranged 13 private parties including weddings, all of which contribute to the objectives of the Company.

Some of the Company's objectives overlap, but

Objective (a) has been well satisfied by the provision of facilities for the local primary school's gym and for numerous local activity groups with the introduction of Badminton and Zumba this year; by the organising of musical and dramatic productions for all ages, Indoor Bowling and Pilates. We were delighted to welcome back the Mums & Tots group this year as well as the young people's drama group. A total of 17 local groups used the hall as their venue to meet.

Objective(b) activities include a weekly meeting of the local Chest, Heart and Stroke Association and a Lunch Club which runs on a weekly basis throughout the winter which is regularly attended by 25 - 30 people of all ages. The Access Panel, Highland Council's Social Work Department and the Highland Community Care Forum have also used the hall as a venue for their meetings.

Objective(c) activities include weekly IT classes, a regular Art Class, a series of eight educational Winter Talks together with a series of RSPB wildlife educational talks during the summer. The Osprey Musical Society organises nine or ten classical concerts during the year. There are additionally other musical events with music ranging from Folk to Woodwinds to traditional fiddle music. Virtually Famous - the Youth Drama Group - continues to use the facilities on a regular basis while the Youth Group has faded away for the time being.

The hall has built on its good reputation by hosting a range of events during the year either of a specialist nature or open to the general public. These have included a visit by the Development Trust Association of Scotland, Cairngorm Farmers Market, Cairngorm Business Partnership, Parkinsons UK, Perth College UHI and various events for the Cairngorms National Park Authority. There have been several bookings by different political parties including a much publicised Question and Answer session by Deputy Prime Minister Nick Clegg. There has been more weddings this year and a secret gig by Mumford & Sons brightened up a wintry night.

The community continues to be consulted and kept informed of events and activities through the local community newsletter, website and village noticeboards.

In addition to these activities the Hall has been active in working with and helping other organisations which have been faced with problems similar to ours. In particular we have been involved in the work of The CADISPA Trust and have welcomed individuals or groups who wish to see our hall and get advice.

The importance of volunteers for the successful running of the Hall cannot be over-estimated. We are very fortunate in having a large number of people who are willing to give up their time to give help when asked, and we are working continually to expand this group. We also have a smaller number who give many hours per week in dealing with the finance, bookings and general running of the Hall. The work involved in running an organisation of this sort and dealing with the ever-increasing demands of bureaucracy is considerable. We now fund the cost of a part-time post of co-ordinator ourselves whereas in the past this post was part funded by the Lloyds TSB Foundation. However the work of the volunteers is still immense and much appreciated. Behind the scenes volunteers include George Keir, Bert Wilson, Ann Napier, James Gordon, Lorraine MacPherson and James and Penny Dunbar and it is they, alongside the Board of Directors who enable the hall to function as well as it does.

Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2011

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Local fundraising to help equip and run the hall continued successfully throughout the year. The fundraising took the form of organised events which provided enjoyment for those participating. Examples of such events include the Illustrated Talks, the Village Hall Golf Open competition run in conjunction with the local Golf Club, Lunch Club, the Fiddlers Concert, the annual Auction Sale, the monthly prize draw and by operating a bar for various weddings and parties. This type of fundraising will have to be maintained to ensure the viability of the hall.

We are fortunate and are duly grateful for the funding pledged/received from a range of bodies viz the Scottish Government's Rural Priorities Scheme; the Highland Council; CNPA/Leader; Boat of Garten Community Company and Community Energy Scotland for Car Park and Access Improvement Project, the work for which was completed during the Summer of 2010.

FINANCIAL REVIEW

Financial Controls

The trustees believe they have sound day-to-day processes for handling cash and reporting income and expenditure. A budget has been prepared and this is subject to continuous review by the Trustees.

STATEMENT OF TRUSTEES RESPONSIBILITIES

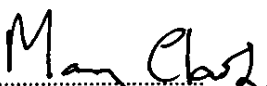
The trustees (who are also the directors of Boat of Garten Community Hall for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD :


.....
Mrs M Clark - Trustee

Date: 1 November 2011

Independent Examiner's Report to the Trustees of
Boat of Garten Community Hall

I report on the accounts for the year ended 31 March 2011 set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 FCCA

Peter C Munro
FCCA
Peter Munro & Company
Chartered Certified Accountants
15/17 High Street
Kingussie
Inverness-shire
PH21 1HS

Date: 9/11/11

Boat of Garten Community Hall

Statement of Financial Activities
for the Year Ended 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		1,666	41,360	43,026	14,499
Activities for generating funds	2	18,778	-	18,778	21,989
Investment income	3	1,609	-	1,609	3,315
Incoming resources from charitable activities					
Hall rentals		23,248	-	23,248	19,488
Highland Council revenue grant		1,156	-	1,156	1,311
Other incoming resources		-	-	-	1,451
Total incoming resources		46,457	41,360	87,817	62,053
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		3,499	-	3,499	5,518
Charitable activities					
Hall operating expenses		26,166	6,444	32,610	30,052
Governance costs		1,324	-	1,324	1,710
Total resources expended		30,989	6,444	37,433	37,280
NET INCOMING RESOURCES		15,468	34,916	50,384	24,773
RECONCILIATION OF FUNDS					
Total funds brought forward		148,966	1,015,939	1,164,905	1,140,132
TOTAL FUNDS CARRIED FORWARD		164,434	1,050,855	1,215,289	1,164,905

The notes form part of these financial statements

Boat of Garten Community Hall

Balance Sheet

At 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
FIXED ASSETS					
Tangible assets	6	15,164	1,052,158	1,067,322	1,015,751
CURRENT ASSETS					
Debtors: amounts falling due within one year	7	2,767	-	2,767	2,092
Cash at bank and in hand		149,562	-	149,562	151,982
		<u>152,329</u>	<u>-</u>	<u>152,329</u>	<u>154,074</u>
CREDITORS					
Amounts falling due within one year	8	(3,059)	(1,303)	(4,362)	(4,920)
NET CURRENT ASSETS/(LIABILITIES)		<u>149,270</u>	<u>(1,303)</u>	<u>147,967</u>	<u>149,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,434</u>	<u>1,050,855</u>	<u>1,215,289</u>	<u>1,164,905</u>
NET ASSETS		<u><u>164,434</u></u>	<u><u>1,050,855</u></u>	<u><u>1,215,289</u></u>	<u><u>1,164,905</u></u>
FUNDS	9				
Unrestricted funds				164,434	148,966
Restricted funds				<u>1,050,855</u>	<u>1,015,939</u>
TOTAL FUNDS				<u><u>1,215,289</u></u>	<u><u>1,164,905</u></u>

The notes form part of these financial statements

Boat of Garten Community Hall

Balance Sheet - continued

At 31 March 2011

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

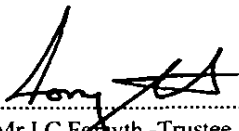
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006.

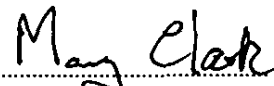
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 1 November 2011 and were signed on its behalf by:


.....
Mr I C Forsyth -Trustee


.....
Mrs M Clark -Trustee

Boat of Garten Community Hall

Notes to the Financial Statements
for the Year Ended 31 March 2011

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.11	31.3.10
	£	£
Fundraising events	9,884	17,614
Contract cleaning	2,045	1,083
Equipment hire	1,003	362
Sundry income	5,846	2,930
	<u>18,778</u>	<u>21,989</u>

3. INVESTMENT INCOME

	31.3.11	31.3.10
	£	£
Deposit account interest	<u>1,609</u>	<u>3,315</u>

Boat of Garten Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.11	31.3.10
	£	£
Depreciation - owned assets	<u>6,908</u>	<u>8,441</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses

There was no reimbursement of expenses made to trustees during the year, in 2010 £35 was paid to one of the trustees for reimbursement of travelling expenses for attending a training event.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2010	990,758	2,938	43,970	4,902	1,042,568
Additions	-	57,803	676	-	58,479
At 31 March 2011	<u>990,758</u>	<u>60,741</u>	<u>44,646</u>	<u>4,902</u>	<u>1,101,047</u>
DEPRECIATION					
At 1 April 2010	-	-	23,549	3,268	26,817
Charge for year	-	-	5,274	1,634	6,908
At 31 March 2011	<u>-</u>	<u>-</u>	<u>28,823</u>	<u>4,902</u>	<u>33,725</u>
NET BOOK VALUE					
At 31 March 2011	<u>990,758</u>	<u>60,741</u>	<u>15,823</u>	<u>-</u>	<u>1,067,322</u>
At 31 March 2010	<u>990,758</u>	<u>2,938</u>	<u>20,421</u>	<u>1,634</u>	<u>1,015,751</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11	31.3.10
	£	£
Other debtors	<u>2,767</u>	<u>2,092</u>

Boat of Garten Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11	31.3.10
	£	£
Trade creditors	3,402	2,938
Deferred income	-	1,083
Accrued expenses	960	899
	<u>4,362</u>	<u>4,920</u>

9. MOVEMENT IN FUNDS

	At 1.4.10	Net movement in funds	At 31.3.11
	£	£	£
Unrestricted funds			
General fund	148,966	15,468	164,434
Restricted funds			
Restricted funds	1,015,939	34,916	1,050,855
TOTAL FUNDS	<u>1,164,905</u>	<u>50,384</u>	<u>1,215,289</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,457	(30,989)	15,468
Restricted funds			
Restricted funds	41,360	(6,444)	34,916
TOTAL FUNDS	<u>87,817</u>	<u>(37,433)</u>	<u>50,384</u>

The balance on restricted funds represents the net book value of fixed assets which were all funded by grants and donations.

10. CHARGE OVER PROPERTY

The National Lottery Charities Board holds a charge over the hall buildings and lease.

Boat of Garten Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2011

	31.3.11 £	31.3.10 £
INCOMING RESOURCES		
Voluntary income		
Donations	501	4,890
Gift aid	83	86
Insurance claims	1,082	-
Grants	41,360	9,523
	43,026	14,499
Activities for generating funds		
Fundraising events	9,884	17,614
Contract cleaning	2,045	1,083
Equipment hire	1,003	362
Sundry income	5,846	2,930
	18,778	21,989
Investment income		
Deposit account interest	1,609	3,315
Incoming resources from charitable activities		
Hall rents	23,248	19,488
Highland Council grant	1,156	1,311
	24,404	20,799
Other incoming resources		
PAYE incentive	-	75
Water rates adjustment	-	1,376
	-	1,451
Total incoming resources	87,817	62,053
RESOURCES EXPENDED		
Costs of generating voluntary income		
100 Club	690	773
Catering costs	49	27
Auction expenses	-	449
Concerts & ceilidhs	1,816	2,991
Summer talks	476	375
Winter talks	468	625
Ice-cream	-	278
	3,499	5,518

This page does not form part of the statutory financial statements

Boat of Garten Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2011

	31.3.11 £	31.3.10 £
Charitable activities		
Insurance	2,353	2,566
Light and heat	3,163	6,444
Telephone	586	706
Postage and stationery	429	331
Sundries	892	766
Building repairs	3,949	3,185
Equipment repairs	-	160
Garden maintenance	253	148
Cleaning	6,589	5,229
Bookings co-ordinator	3,992	560
Training	281	467
Equipment	3,215	1,049
Depn of fixtures & fittings	5,274	6,807
Depn of computer equipment	1,634	1,634
	32,610	30,052
Governance costs		
Accountancy	979	1,257
Company secretarial	345	280
Legal fees	-	173
	1,324	1,710
Total resources expended	37,433	37,280
 Net income	 50,384	 24,773

This page does not form part of the statutory financial statements