

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2017
for
Boat of Garten Community Hall

SATURDAY



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SCT 11/11/2017 #222
COMPANIES HOUSE

Boat of Garten Community Hall

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for the Year Ended 31 March 2017

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Boat of Garten Community Hall

Report of the Trustees for the Year Ended 31 March 2017

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 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Once again we have had a very busy and successful year. The local groups renting our facility include badminton, bowling, football and Strathspey Winds, as well as the Wee Bogeys, our parent and toddler group, and the Community Lunches who enjoy weekly get-togethers. The SWRI, Community Council and Hall Directors meet monthly all year round, and the Community Company on a quarterly basis. The three community organisations - Council, Company and Hall - joined forces to provide training for the use of the new defibrillator installed at Dow's Stores. Deshar School, Cairngorm National Park Authority, Cairngorms Business Partnership and Badenoch and Strathspey Access Panel are frequent visitors and we make sure they receive an excellent service.

In May we hosted two events for their nature festival: one run by our local BogWiG group, and the other was the BBC's launch of "Highlands - Scotland's Wild Heart" narrated by Ewan MacGregor. The event was set up similarly to our talks, but with TV screens to show snippets of the programme. Both events were successful, and we've already been asked to hold dates for the next festival. In addition to this, we had a last minute booking for the "Yellowstone" event which had a high attendance.

The Osprey Music Society (TOMS) once again put together a programme of classical concerts through the winter and the Winter Talks programme proved popular as always with standing room only for one speaker.

ShowBoaters presented "Bolt from the Blue" in November which, as always, was a sell-out, and they had already started rehearsals for a further production in April 2017. The Hogmanay Ceilidh was a great event with the same band performing as last year and community members, with returning families and holidaymakers, were quick to snap up tickets! The Auction continues to surprise us - long may it continue, it's such a social occasion and you never know what you might find at the bottom of a box and this year's was our most successful to date.

The Boat Reel, our Neighbourhood Cinema, has gone from strength to strength as word gets out about this regular event and numbers are increasing as it is becoming another firm social event in people's diaries.

Other newer events have been Munch Club in the Acoustic Lounge, three quizzes, three weddings, four private parties (three of which were children's parties), Jazz in the Village, Let's Circus, Blast from the Past, and a Shetland Reel Gin Tasting night. As last year's Christmas Market was such a success, we ran this again and found ourselves turning down stall holders when we reached 31 stall holders. The Community Company continued their run of successful Burns Suppers at the Hall and this year was no exception.

The Touring Network brought their Spring Gathering to The Boat Hall in March, and received fantastic reviews with our first dabble with a weekend long conference, including catering! Two of their events were opened to the general public and their showcase of performers also offered us a chance to book up new performers.

In total 23 local individual/group events (members) and 57 non-member individual/groups/organisations held their events at the Hall this year, as well as 10 of our own fundraising events. It is the non-member groups and our own fundraising events that provide the profits that enable us to maintain the building to a high standard and to keep prices reasonable for local groups.

Since Emma Macdonald joined us as Operations Manager last year, we have had to form a sub-committee of the Board to help her with marketing our many and varied activities. The detailed statement of financial activities on pages 16 to 18 shows a drop in our income from £85,000 to £75,000 as we did not receive any substantial donations during the year. Our cost of generating the income has dropped from £103,000 to £97,000 so that our operating loss for the year was £22,000 as against a loss of £18,000 last year. Adjusting for depreciation, a non-cash item, shows that despite making a loss we generated funds of £10,000. This is a satisfactory result and confirms our decision to appoint an Operations Manager was the right one. Our finances remain in a healthy state.

Our staff and our corps of volunteers are the backbone of this operation. Thank you again for your help and, of course, we are always happy to have more involvement from you, our members.

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.

~~The level of reserves held is more than adequate to enable the company to operate for the foreseeable future.~~

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.

Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 nine years, excepting the Operations Manager if he/she is a Director. 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.

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 A Forwood
Mr A Walker
Miss E J Macdonald
Mr I C Forsyth
Mrs C Bashford
Mr D Scott
Mrs H Walker
Ms K Young
Ms B Hewlett
Mr N Morgan

(Co-opted) - appointed 20.7.16
(Co-opted) - appointed 23.11.16
(Co-opted) - appointed 23.11.16

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

Boat of Garten Community Hall

Report of the Trustees
for the Year Ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

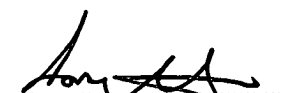
Bank of Scotland
Main Road
Aviemore
Inverness-shire
PH22 1RH

Solicitors

Masson Cairns
Strathspey House
Grantown on Spey
PH26 3EQ

Macleod & MacCallum
28 Queensgate
Inverness
IV1 1YN

Approved by order of the board of trustees on 25/10/2017 and signed on its behalf by:



Mr I C Forsyth - Trustee

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

I report on the accounts for the year ended 31 March 2017 set out on pages six to fourteen.

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.

 Peter C Munro FCCA.

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

Date: 8/11/2017

Boat of Garten Community Hall
Statement of Financial Activities

For the Year Ended 31 March 2017

		Unrestricted fund £	Restricted fund £	31.3.17 Total funds £	31.3.16 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,643	-	2,643	10,101
Own events	3	17,332	-	17,332	15,787
Charitable activities	4	48,857	-	48,857	51,208
Other activities	5	4,004	-	4,004	4,267
Investment income	6	422	-	422	646
P V panels		<u>2,002</u>	<u>-</u>	<u>2,002</u>	<u>3,303</u>
Total		75,260	-	75,260	85,312
EXPENDITURE ON					
Own events		1,205	-	1,205	2,681
Charitable activities	7	39,565	27,393	66,958	72,249
Support costs	8	28,242	-	28,242	27,760
Other activities		<u>146</u>	<u>-</u>	<u>146</u>	<u>459</u>
Total		69,158	27,393	96,551	103,149
Unrealised gains/(losses) on investments		<u>36,768</u>	<u>-</u>	<u>36,768</u>	<u>1,901</u>
NET INCOME/(EXPENDITURE)		42,870	(27,393)	15,477	(15,936)
RECONCILIATION OF FUNDS					
Total funds brought forward		423,582	942,650	1,366,232	1,382,168
TOTAL FUNDS CARRIED FORWARD		<u>466,452</u>	<u>915,257</u>	<u>1,381,709</u>	<u>1,366,232</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Boat of Garten Community Hall

Balance Sheet
At 31 March 2017

		Unrestricted fund	Restricted fund	31.3.17 Total funds	31.3.16 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12	30,054	912,882	942,936	973,007
Investments	13	<u>277,402</u>	<u>-</u>	<u>277,402</u>	<u>243,785</u>
		307,456	912,882	1,220,338	1,216,792
CURRENT ASSETS					
Stocks	14	1,097	-	1,097	1,025
Debtors	15	6,851	-	6,851	3,956
Cash at bank		<u>158,797</u>	<u>3,680</u>	<u>162,477</u>	<u>150,816</u>
		166,745	3,680	170,425	155,797
CREDITORS					
Amounts falling due within one year	16	<u>(7,749)</u>	<u>(1,305)</u>	<u>(9,054)</u>	<u>(6,357)</u>
NET CURRENT ASSETS		<u>158,996</u>	<u>2,375</u>	<u>161,371</u>	<u>149,440</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>466,452</u>	<u>915,257</u>	<u>1,381,709</u>	<u>1,366,232</u>
NET ASSETS		<u>466,452</u>	<u>915,257</u>	<u>1,381,709</u>	<u>1,366,232</u>
FUNDS	17				
Unrestricted funds				466,452	423,582
Restricted funds				<u>915,257</u>	<u>942,650</u>
TOTAL FUNDS				<u>1,381,709</u>	<u>1,366,232</u>

The notes form part of these financial statements

Boat of Garten Community Hall

Balance Sheet - continued

At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

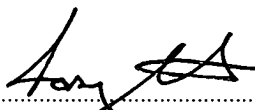
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

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.

The financial statements were approved by the Board of Trustees on25/10/2017..... and were signed on its behalf by:


.....
Mr I C Forsyth -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

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.

Freehold property	- 2.5% on cost
Improvements to property	- at variable rates on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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. DONATIONS AND LEGACIES

	31.3.17	31.3.16
	£	£
Donations	2,383	7,601
Grants	<u>260</u>	<u>2,500</u>
	<u>2,643</u>	<u>10,101</u>

Boat of Garten Community Hall

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

3. INCOME FROM OWN EVENTS

	31.3.17	31.3.16
	£	£
100 Club	1,112	1,388
Auction	5,804	3,688
Golf open	216	593
Hogmany ceilidh	7,534	7,755
General fundraising	<u>2,666</u>	<u>2,363</u>
	<u>17,332</u>	<u>15,787</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.17	31.3.16
	£	£
Hall rents	23,321	24,885
Bar - cinema	563	-
Bar - winter talks	518	294
Bingo	20	302
Lunch club	2,402	3,541
Functions and catering	16,348	16,810
Winter talks	3,318	2,922
Cinema	<u>2,367</u>	<u>2,454</u>
	<u>48,857</u>	<u>51,208</u>

5. INCOME FROM OTHER ACTIVITIES

	31.3.17	31.3.16
	£	£
Christmas market	1,230	403
Art exhibition commission	2	16
Bar - corkage	112	811
Contract cleaning	504	1,908
Equipment hire	835	697
Technicians fees	156	312
Tiered seating	175	120
Set up and dismantle	<u>990</u>	<u>-</u>
	<u>4,004</u>	<u>4,267</u>

6. INVESTMENT INCOME

	31.3.17	31.3.16
	£	£
Deposit account interest	<u>422</u>	<u>646</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	31.3.17	31.3.16
	£	£
Hall operating expenses	50,171	56,365
Functions and hall letting costs	10,438	12,416
Bingo	-	94
Catering	4,599	279
Winter talks	-	685
Cinema	<u>1,750</u>	<u>2,410</u>
	<u>66,958</u>	<u>72,249</u>

8. SUPPORT COSTS

	31.3.17	31.3.16
	£	£
Bad debts	276	-
Accountancy	1,298	1,495
Management costs	23,517	23,343
Company secretarial	-	16
Barclay wealth fee	<u>3,151</u>	<u>2,906</u>
	<u>28,242</u>	<u>27,760</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.17	31.3.16
	£	£
Depreciation - owned assets	<u>32,411</u>	<u>32,657</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There was no reimbursement of expenses made to trustees during this year or in 2016.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,101	-	10,101
Own events	15,787	-	15,787
Charitable activities			
Hall rentals	24,885	-	24,885
Bar - winter talks	294	-	294
Bingo	302	-	302
Lunch club	3,541	-	3,541
Functions and Catering	16,810	-	16,810
Winter talks	2,922	-	2,922
Cinema	2,454	-	2,454
Other activities	4,267	-	4,267
Investment income	646	-	646
P V panels	3,303	-	3,303
Total	85,312	-	85,312
EXPENDITURE ON			
Own events	2,681	-	2,681
Charitable activities			
Hall operating expenses	28,605	27,760	56,365
Functions and hall letting costs	12,416	-	12,416
Bingo	94	-	94
Catering	279	-	279
Winter talks	685	-	685
Cinema	2,410	-	2,410
Support cost	27,760	-	27,760
Other activities	459	-	459
Total	75,389	27,760	103,149
Net gains/(losses) on investments	1,901	-	1,901
NET INCOME/(EXPENDITURE)	11,824	(27,760)	(15,936)
RECONCILIATION OF FUNDS			
Total funds brought forward	411,758	970,410	1,382,168
TOTAL FUNDS CARRIED FORWARD	423,582	942,650	1,366,232

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2016	990,758	86,991	5,402
Additions	-	-	-
At 31 March 2017	<u>990,758</u>	<u>86,991</u>	<u>5,402</u>
DEPRECIATION			
At 1 April 2016	99,076	16,572	1,351
Charge for year	<u>24,769</u>	<u>4,143</u>	<u>1,013</u>
At 31 March 2017	<u>123,845</u>	<u>20,715</u>	<u>2,364</u>
NET BOOK VALUE			
At 31 March 2017	<u>866,913</u>	<u>66,276</u>	<u>3,038</u>
At 31 March 2016	<u>891,682</u>	<u>70,419</u>	<u>4,051</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2016	51,164	5,371	1,139,686
Additions	<u>1,485</u>	<u>855</u>	<u>2,340</u>
At 31 March 2017	<u>52,649</u>	<u>6,226</u>	<u>1,142,026</u>
DEPRECIATION			
At 1 April 2016	44,465	5,215	166,679
Charge for year	<u>2,045</u>	<u>441</u>	<u>32,411</u>
At 31 March 2017	<u>46,510</u>	<u>5,656</u>	<u>199,090</u>
NET BOOK VALUE			
At 31 March 2017	<u>6,139</u>	<u>570</u>	<u>942,936</u>
At 31 March 2016	<u>6,699</u>	<u>156</u>	<u>973,007</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2016	243,785
Unrealised gain	36,768
Management fee	<u>(3,151)</u>
At 31 March 2017	<u>277,402</u>
NET BOOK VALUE	
At 31 March 2017	<u>277,402</u>
At 31 March 2016	<u>243,785</u>

At 31 March 2017, the company held 150,358.43 units of investments from various investment companies at the value of £277,402. Detailed summary available on request.

14. STOCKS

	31.3.17 £	31.3.16 £
Stocks	<u>1,097</u>	<u>1,025</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Other debtors	<u>6,851</u>	<u>3,956</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade creditors	5,252	4,083
Credit card	1,480	-
Other creditors	-	209
Deferred income	1,520	570
Accrued expenses	<u>802</u>	<u>1,495</u>
	<u>9,054</u>	<u>6,357</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

17. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	423,582	42,870	466,452
Restricted funds			
Restricted funds	942,650	(27,393)	915,257
TOTAL FUNDS	<u>1,366,232</u>	<u>15,477</u>	<u>1,381,709</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	75,260	(69,158)	36,768	42,870
Restricted funds				
Restricted funds	-	(27,393)	-	(27,393)
TOTAL FUNDS	<u>75,260</u>	<u>(96,551)</u>	<u>36,768</u>	<u>15,477</u>

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

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

19. 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 2017

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,383	7,601
Grants	<u>260</u>	<u>2,500</u>
	2,643	10,101
Own events		
100 Club	1,112	1,388
Auction	5,804	3,688
Bar - hogmany	2,358	-
Golf open	216	593
Hogmany ceilidh	5,176	7,755
General fundraising	<u>2,666</u>	<u>2,363</u>
	17,332	15,787
Other activities		
Christmas market	1,230	403
Art exhibition commission	2	16
Bar - corkage	112	811
Contract cleaning	504	1,908
Equipment hire	835	697
Technicians fees	156	312
Tiered seating	175	120
Set up and dismantle	<u>990</u>	<u>-</u>
	4,004	4,267
Investment income		
Deposit account interest	422	646
Charitable activities		
Hall rents	23,321	24,885
Bar - cinema	563	-
Bar - winter talks	518	294
Bingo	20	302
Lunch club	2,402	3,541
Functions and catering	16,348	16,810
Winter talks	3,318	2,922
Cinema	<u>2,367</u>	<u>2,454</u>
	48,857	51,208
P V panels	<u>2,002</u>	<u>3,303</u>
Total Incoming resources	75,260	85,312

Boat of Garten Community Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
EXPENDITURE		
Own events		
100 Club	620	789
Auction expenses	101	279
Contract cleaning	325	844
Hogmany ceilidh	159	-
General fundraising	-	769
	1,205	2,681
Other activities		
Christmas market	147	100
Technician fees	-	359
	147	459
Charitable activities		
Concerts & ceilidhs	10,438	12,416
Winter talks	-	685
Cinema	1,750	2,410
Bingo	-	94
Catering costs	4,599	279
Insurance	2,363	2,360
Light and heat	4,845	4,482
Telephone	772	658
Postage and stationery	469	158
Advertising	447	1,284
Sundries	434	942
Building repairs	3,848	8,257
Equipment repairs	894	403
Garden maintenance	303	80
Cleaning	3,055	4,035
Training	330	235
Equipment	-	814
Freehold property	24,769	24,769
Improvements to property	4,143	4,143
Plant and machinery	1,013	1,351
Depn of fixtures & fittings	2,045	2,238
Depn of computer equipment	441	156
	66,958	72,249
Support costs		
Management		
Bad debts	276	-
Governance costs		
Accountancy	1,298	1,495
Management costs	23,517	23,343
Company secretarial	-	16
Barclays wealth management fee	3,151	2,906
	27,966	27,760
Total resources expended	96,551	103,149
Net expenditure before gains and losses	(21,291)	(17,837)

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 2017

	31.3.17 £	31.3.16 £
Unrealised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	36,768	1,901
Net income/(expenditure)	<u><u>15,477</u></u>	<u><u>(15,936)</u></u>