SC 051048

Tullynessle & Forbes Community & Hall Association

Accounts for year to 5th April, 2026

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Tullynessle & Forbes Community & Hall Association

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Receipts and Payments Account for the year ended 5th April, 2026

	2026 £	2025 £	2024 £
Receipts			
Hire of Hall	16630.50	13734.20	13680.00
Donations	1138.84	505.00	381.72
Cashback from Virgin Money	0.62	1.24	0.17
Grants	2000.00	70373.42	0.00
Theatre Sales	323.62	951.09	173.09
Fundraising activities	13144.27	13714.28	11635.67
Film Club	0.00	0.00	657.00
Equipment Sold	0.00	0.00	0.00
Bank Interest	1052.08	1060.95	820.39
Ragbag	90.15	128.45	157.95
50/50 Income	5685.00	5510.00	5520.00
Total receipts	40065.08	105978.63	33025.99
Payments			
Fundraising Costs	3789.01	4396.29	4596.62
Entertainment Licence	267.08	530.36	798.74
50/50 Expenditure/Prizes	2910.00	2727.50	2707.50
Tully Bus	780.00	660.00	1100.00
	7746.09	8314.15	9202.86
Payments for charitable activities:			
Property costs	11369.72	77143.54	16294.33
Professional Fees	0.00	4141.95	1180.00
Telephone Accounting Package etc	524.08	528.68	689.82
Gift	138.45	206.45	246.07
Staff Costs	5416.58	4796.48	5057.56
Diesel	0.00	511.35	458.94
Theatre Costs	589.93	758.40	81.40
Insurances	970.39	923.90	829.86
Equipment purchased	312.39	15727.02	188.44
Total payments for charitable activities	19321.54	104737.77	25026.42
Governance costs			
Independent examiner	300.00	240.00	216.00
	300.00	240.00	216
Total payments	27367.63	113291.92	34445.28
Surplus/ (deficit) for year	12697.45	-7313.29	-1419.292

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Statement of Balances as at 5th April, 2026

	Unrestricted and Designated Funds	Restriced Funds	Total
Opening cash and bank and in hand	52953.70	29373.97	82327.67
Surplus/(Deficit) for the year	10940.40	1757.05	12697.45
	63894.10	31131.02	95025.12

Bank and Cash Balances

Main Account	632.46		632.46
Replacement Account	26284.43		26284.43
50/50 Club	1490.00		1490.00
Surplus/Fundraising	35487.21		35487.21
Adapt & Thrive Grant		2194.58	2194.58
Reserve Account		26719.55	26719.55
Resilience Fund		2216.89	2216.89
	63894.10	31131.02	95025.12

Approved by the Trustees and signed on their behalf

H. Farquhar

Helen Farquhar - Chairperson for year 2025-26
Date:-

BRIDGETON BOOKKEEPING

Independent examiner's report to the trustees of Tullynessle and Forbes Community & Hall Association

I report on the accounts of the club for the year ended 5th April 2026.

Respective responsibilities of trustees and examiner

The club'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 club trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the 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 the course of 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Name: Gordon Gunn

Relevant Professional qualification/professional body: AAT

Address: 48 Main Street, Alford AB33 8PX

Date: 12th May 2026

Signature:

Bridgeton Bookkeeping 48 Main Street Alford AB33 8PX
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Tullynessle & Forbes Community & Hall Association
Reserves Policy

The Organisation's main purpose is to promote the quality of life of the inhabitants of the Tullynessle & Forbes area by advancing social, cultural, recreational, and educational activities, while such activities shall be primarily for the benefits of residents, they shall be open to people living outside the area. The main income is generated through rental of the hall and fundraising events run by the Trustees.

RATIONALE

Whilst the income from the hall hire may cover the day to day running costs, fundraising events are required to supplement that income, to pay for repairs and general upkeep of the hall, as well as making improvements to the existing facilities to meet the changing needs of the community. Wear and tear of equipment and furnishings also must be taken into consideration and those costs need to be budgeted for. The hall hire alone would not cover these additional costs.

STEPS TAKEN TO ESTABLISH LEVEL OF RESERVES

A replacement fund was set up to set aside funds on a monthly basis, to cover costs of larger items. The monthly figure to be reserved for this purpose was derived from a calculation based on the cost and life expectancy of these assets, so the funds 'are at hand' when required. Fundraising activities are also arranged to supplement the hall hire income, as the hall can be less busy at times for various reasons.

LEVEL OF RESERVES

We currently transfer a fixed amount monthly to the 'replacement fund' and earnings from our 50/50 club, Producers' Markets, Ceilidhs etc. generate extra income which is set aside in a different account. This enables us to keep a better track of where our income has come from. Funds from that account can be used to meet emergencies or day to day costs, if required.

REVIEWS

Regular reviews are made of the replacement fund to check we are still setting aside sufficient funds (using our Asset register tracker) and fresh and new ideas are always being sought to keep our fundraising account topped up.

ADAPT & THRIVE GRANT
Grant Received 16223

Income					Expenditure				
Date	**Nominal Grant Categories**		**Costs**		**Date**	**Detail**	**Expenditure**		**Balance Remaining**
	IT Hardware	HP Pavilion Laptops	£1,269.60		03/09/2021	Two laptops	1398.00		
		Canon G4511 High Volume Multifunctional Printer	£276.00		15/09/2022	Equipment for blended meetingsx2	435.10		
		Printer Cartridges (4 bundles)	£155.92		25/04/2022	Iphone for Booking Administrator	460.99		
		iphone SE (Booking Administrator)	£478.80		11/22 7/24	Replacement Battery for laptop	89.98		
		Supra Police Approved Keysafe	£58.20	£2,238.52				2384.07	-145.55
	Software	Norton Virus Software	£167.98		13/01/2022	Blended meeting software x 3	76.17		
		Zoom Licence (Secretary and Chair)	£288.00		08/21 to date	Zoom Licence x 2 & Microsoft 365	1230.42		
		Accounting Software	£1,200.00	£1,655.98	beg 06/23	Xero Accounting Pack £18 mthy	578.04	1884.63	-228.65
								0.00	
	Fundraiser	Fundraising Resource 34 days @ £150/day	£5,100.00	£5,100.00	02/03/04 23	Monkey Survey & Greenmore Scpts	3453.00	3453.00	1647
								0.00	
	Infrastructure	Upgrade to existing Broadband 24 months @ £33 per month	£950.52		28/07/2021	Broadband 24 mths x £26.40	633.60		
		NETGEAR Nighthawk X4S EX7500 100UKS Wifi Range Extender	£287.98	£1,238.50				633.60	604.90
								0.00	
	Tully Bus	Various Events	£5,990.00	£5,990.00	21/22 & 23	Tully Bus - PD/Clarevoy/UC/PM/MC	5673.12	5673.12	316.88
								0.00	
								0.00	
				£16,223.00				14028.42	£2,194.58