

REGISTERED COMPANY NUMBER: SC394587 (Scotland)
REGISTERED CHARITY NUMBER: SC011149

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2015
FOR
HARRIS MUTUAL IMPROVEMENT ASSOCIATION

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2015**

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 2015. 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

SC394587 (Scotland)

Registered Charity number

SC011149

Registered office

Tarbert Community Centre
Pier Road
Tarbert
Isle of Harris
HS3 3DG

Trustees

T C G Martin	
G H Macdonald	
F A Morrison	
D J Mackay	
A Young	- resigned 24.9.14
D Wake	
M A Mackay	- appointed 24.9.14

Independent examiner

Calum Macdonald
Chartered Accountant/ICAS
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Bankers

Bank of Scotland
Tarbert
Isle of Harris
HS3 3DJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a charitable company limited by guarantee, incorporated on 2 March 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. Prior to incorporation the charity operated as an unincorporated association and has been registered as a charity since 4 June 1973.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law.

Under the terms of the Memorandum and Articles of Association the Elected Directors are appointed by the members at the Annual General Meeting. One third of the Elected Directors must retire by rotation at each Annual General Meeting but are eligible for re-election.

The Board may also invite any Nominated Member of the company to nominate representatives to be appointed as Nominated Directors. Nominated Directors do not require to retire by rotation.

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2015**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:-

- the responsibilities of directors;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings. The board members are heavily involved in the day to day operations of the charity. The charity employs a manager who assists in the implementation of decisions from the board.

Wider network

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

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.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate their exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:-

- to promote the well-being of the community resident in the geographical area of Harris by associating the local authorities, voluntary organisations and residents in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training and recreation and social, moral and intellectual development and to foster a community spirit for the achievement of these and other such objects as may be by law deemed to be charitable.
- to secure the establishment, maintenance and management of a community centre for activities promoted by the Association in furtherance of the above objects or any of them.

Significant activities

During the period the Association continued to manage, maintain and develop the community centre in Tarbert, Isle of Harris.

Volunteers

The contribution of volunteers (including directors, members and individuals from the community) has been, and continues to be, of immense benefit to the charity in establishing, maintaining and managing the community centre.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the charity:-

- continued to manage and maintain the community centre and generate rental income from the hire of the centre;
- carried out repairs and improvements to the centre including refinishing the main hall floor, redecorating the main hall and lobby and installing new racking in the bar store;
- invested in new furniture and a projection system with screen;
- organised and staged several successful community fundraising events including a New Year dance, table top sales and teas at Craft Fairs;
- successfully held a number of private parties and weddings;
- hosted events for the Harris Mountain Festival;
- continued website and facebook development for the centre.

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2015**

FINANCIAL REVIEW

Reserves policy

The General fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The trustees aim to maintain unrestricted reserves of £2,000 to cover expenses should the community centre have to close. The current level of unrestricted reserves is significantly in excess of this figure. Accordingly the trustees consider that the level of free reserves at 31 March 2015 is sufficient to meet the charity's ongoing operational requirements.

During the year the charity's incoming resources exceeded resources expended resulting in net income of £2,725 for the period (2014 - net income of £1,330). Following transfers between funds of £4,542, this represents a decrease of £3,361 in unrestricted funds and an increase of £6,086 in restricted funds. Unrestricted reserves has as a result decreased to £7,331.

The transfers in funds from unrestricted to restricted funds relates to the charity's contribution towards the cost of fixtures, fittings and equipment purchased during the year.

Principal funding sources

The charity is dependent on fundraising events, hall hires and donations to fund its operational costs. Full details of the charity's principal funding sources are included in notes 2 and 3 to the financial statements.

Investment policy and objectives

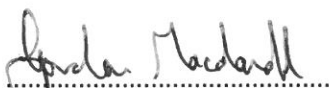
The charity's reserves are maintained in bank accounts as the current level of reserves are required to meet the Association's short term operational requirements.

FUTURE DEVELOPMENTS

The charity's plans for the future focus on the ongoing management, maintenance and development of the community centre.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5th October 15 and signed on its behalf by:


.....
G.H. Macdonald - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARRIS MUTUAL IMPROVEMENT ASSOCIATION

I report on the accounts of the charity for the year ended 31 March 2015 which are set out on pages five to thirteen.

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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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, and
 - to prepare accounts which accord with the accounting records and 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.



Name: Calum Macdonald

Relevant Professional qualification/professional body: Chartered Accountant/ICAS

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Date: 23/10/15

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2015

		Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
INCOMING RESOURCES	Notes				
Incoming resources from generated funds					
Voluntary income	2	510	3,000	3,510	26,314
Activities for generating funds	3	<u>26,842</u>	<u>-</u>	<u>26,842</u>	<u>16,646</u>
Total incoming resources		27,352	3,000	30,352	42,960
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		5,648	-	5,648	5,144
Charitable activities	4				
Community Centre		19,820	1,456	21,276	35,716
Governance costs	7	<u>703</u>	<u>-</u>	<u>703</u>	<u>770</u>
Total resources expended		26,171	1,456	27,627	41,630
NET INCOME FOR THE YEAR BEFORE TRANSFERS		1,181	1,544	2,725	1,330
Gross transfers between funds	15	<u>(4,542)</u>	<u>4,542</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year		(3,361)	6,086	2,725	1,330
RECONCILIATION OF FUNDS					
Total funds brought forward		10,692	481	11,173	9,843
TOTAL FUNDS CARRIED FORWARD		<u>7,331</u>	<u>6,567</u>	<u>13,898</u>	<u>11,173</u>

The notes form part of these financial statements

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

BALANCE SHEET
AT 31 MARCH 2015

	Notes	31.3.15 £	31.3.14 £
FIXED ASSETS			
Tangible assets	11	7,018	1,158
CURRENT ASSETS			
Debtors	12	1,849	405
Cash at bank		<u>6,642</u>	<u>10,422</u>
		8,491	10,827
CREDITORS			
Amounts falling due within one year	13	(1,611)	(812)
NET CURRENT ASSETS		<u>6,880</u>	<u>10,015</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,898	11,173
NET ASSETS		<u>13,898</u>	<u>11,173</u>
FUNDS	15		
Unrestricted funds		7,331	10,692
Restricted funds		<u>6,567</u>	<u>481</u>
TOTAL FUNDS		<u>13,898</u>	<u>11,173</u>

The notes form part of these financial statements

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

BALANCE SHEET - CONTINUED
AT 31 MARCH 2015

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

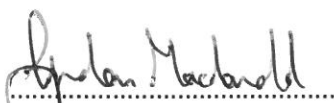
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

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 *5th October 15* and were signed on its behalf by:


.....
G H Macdonald - Trustee


.....
D Wake - Trustee

The notes form part of these financial statements

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2015**

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. The following specific policies are applied to particular categories of income:-

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.
- Activities for generating funds includes incoming resources from fundraising events, rental income and hall hires which are accounted for when earned.
- Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis as a liability is incurred 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. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- fully depreciated
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES - continued

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. VOLUNTARY INCOME

	31.3.15	31.3.14
	£	£
Donations	28	5,139
Grants	3,482	19,480
Insurance claim	<u>-</u>	<u>1,695</u>
	<u>3,510</u>	<u>26,314</u>

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

	31.3.15	31.3.14
	£	£
Comhairle nan Eilean Siar	232	600
Comhairle nan Eilean Siar - Ward Priority Fund	250	550
The Co-operative Membership Community Fund	2,000	-
LEADER Innse Gall - OHCEF	-	9,165
Community Energy Scotland - OHCEF	-	9,165
The North Harris Trust	<u>1,000</u>	<u>-</u>
	<u>3,482</u>	<u>19,480</u>

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.15	31.3.14
	£	£
Fundraising events	13,586	10,218
Rental income	600	-
Hall hires	<u>12,656</u>	<u>6,428</u>
	<u>26,842</u>	<u>16,646</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	(See note 5)	(See note 6)	
	£	£	£
Community Centre	<u>20,706</u>	<u>570</u>	<u>21,276</u>

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.15	31.3.14
	£	£
Staff costs	2,736	2,138
Management fees	6,840	6,320
Insurance	1,378	1,286
Light and heat	2,794	1,112
Repairs and maintenance	4,668	20,837
Cleaning	421	245
Licences	137	121
Legal and professional fees	-	2,530
Donations	50	100
Projects	-	250
Depreciation	1,682	467
	<u>20,706</u>	<u>35,406</u>

6. SUPPORT COSTS

	Management
	£
Community Centre	<u>570</u>

Support costs, included in the above, are as follows:

	31.3.15	31.3.14
	Community Centre	Total activities
	£	£
Telephone	30	-
Postage and stationery	244	179
Travel expenses	-	30
Training costs	130	-
Sundry expenses	166	101
	<u>570</u>	<u>310</u>

7. GOVERNANCE COSTS

	31.3.15	31.3.14
	£	£
Accountancy	654	672
Legal and professional fees	49	98
	<u>703</u>	<u>770</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.15	31.3.14
	£	£
Depreciation - owned assets	<u>1,682</u>	<u>467</u>

HARRIS MUTUAL IMPROVEMENT ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.

10. STAFF COSTS

	31.3.15	31.3.14
	£	£
Wages and salaries	<u>2,736</u>	<u>2,138</u>

The average monthly number of employees during the year was as follows:

31.3.15	31.3.14
<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2014	2,333	-	2,333
Additions	<u>7,180</u>	<u>362</u>	<u>7,542</u>
At 31 March 2015	<u>9,513</u>	<u>362</u>	<u>9,875</u>
DEPRECIATION			
At 1 April 2014	1,175	-	1,175
Charge for year	<u>1,622</u>	<u>60</u>	<u>1,682</u>
At 31 March 2015	<u>2,797</u>	<u>60</u>	<u>2,857</u>
NET BOOK VALUE			
At 31 March 2015	<u>6,716</u>	<u>302</u>	<u>7,018</u>
At 31 March 2014	<u>1,158</u>	<u>-</u>	<u>1,158</u>

The charity owns and operates the Community Centre in Tarbert which was built about 40 years ago. No cost or valuation is attributed to the Community Centre as it is now fully depreciated. The property is valued at £500,000 for insurance purposes.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15	31.3.14
	£	£
Trade debtors	<u>1,849</u>	<u>405</u>

HARRIS MUTUAL IMPROVEMENT ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15	31.3.14
	£	£
Trade creditors	357	140
Accrued expenses	<u>1,254</u>	<u>672</u>
	<u>1,611</u>	<u>812</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.15 Total funds	31.3.14 Total funds
	£	£	£	£
Fixed assets	451	6,567	7,018	1,158
Current assets	8,491	-	8,491	10,827
Current liabilities	<u>(1,611)</u>	<u>-</u>	<u>(1,611)</u>	<u>(812)</u>
	<u>7,331</u>	<u>6,567</u>	<u>13,898</u>	<u>11,173</u>

15. MOVEMENT IN FUNDS

	At 1.4.14	Net movement in funds	Transfers between funds	At 31.3.15
	£	£	£	£
Unrestricted funds				
General fund	10,692	1,181	(4,542)	7,331
Restricted funds				
Restricted fund	481	1,544	4,542	6,567
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>11,173</u>	<u>2,725</u>	<u>-</u>	<u>13,898</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,352	(26,171)	1,181
Restricted funds			
Restricted fund	3,000	(1,456)	1,544
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,352</u>	<u>(27,627)</u>	<u>2,725</u>

HARRIS MUTUAL IMPROVEMENT ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2015

15. MOVEMENT IN FUNDS - continued

FUNDS

General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Restricted fund

This represents grants received from public funding agencies and trusts for a specified purpose or in respect of capital expenditure. The funds are utilised to fund the costs relating to the specified purpose or to fund the future depreciation of the capital expenditure.

Transfers between funds

An amount of £4,542 was transferred from unrestricted funds to restricted funds in respect of the charity's contribution towards the cost of fixtures, fittings and equipment purchased during the year.

16. RELATED PARTY DISCLOSURES

During the year, the charity purchased services from D Wake, trustee, which consisted of £40 (2014 - £Nil) for additional maintenance work at the community centre. The amount owed by the charity to D Wake at 31 March 2015 was £Nil (2014 - £Nil). The payments were made under provisions contained within the charity's governing document.

17. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. The liability of each member in the event of the company being wound up is restricted to £1.

18. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.

HARRIS MUTUAL IMPROVEMENT ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2015

	31.3.15 £	31.3.14 £
INCOMING RESOURCES		
Voluntary income		
Donations	28	5,139
Grants	3,482	19,480
Insurance claim	-	1,695
	<u>3,510</u>	26,314
Activities for generating funds		
Fundraising events	13,586	10,218
Rental income	600	-
Hall hires	12,656	6,428
	<u>26,842</u>	16,646
Total incoming resources	30,352	42,960
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Purchases	5,648	5,144
Charitable activities		
Wages	2,736	2,138
Management fees	6,840	6,320
Insurance	1,378	1,286
Light and heat	2,794	1,112
Repairs and maintenance	4,668	20,837
Cleaning	421	245
Licences	137	121
Legal and professional fees	-	2,530
Donations	50	100
Projects	-	250
Depn of fixtures and fittings	1,622	467
Computer equipment	60	-
	<u>20,706</u>	35,406
Governance costs		
Accountancy	654	672
Legal and professional fees	49	98
	<u>703</u>	770
Support costs		
Management		
Telephone	30	-
Postage and stationery	244	179
Travel expenses	-	30
Training costs	130	-
Carried forward	404	209

This page does not form part of the statutory financial statements

HARRIS MUTUAL IMPROVEMENT ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2015

	31.3.15	31.3.14
	£	£
Management		
Brought forward	404	209
Sundry expenses	<u>166</u>	<u>101</u>
	<u>570</u>	<u>310</u>
Total resources expended	27,627	41,630
	<u> </u>	<u> </u>
Net income	<u><u>2,725</u></u>	<u><u>1,330</u></u>

This page does not form part of the statutory financial statements