

**REPORT OF THE AUDITORS**

**TO THE MEMBERS OF THE**

**TOTTON AND ELING COMMUNITY ASSOCIATION (incorporating Men's Shed)**

We have audited the Financial Statements which have been prepared under the historical cost convention.

**Respective Responsibilities of the Trustees and Auditors**

The Society's Trustees are responsible for the preparation of the Financial Statements. It is our responsibility to form an independent opinion based on those statements and to report an opinion to you.

**Basis of Opinion**

We conducted an audit in accordance with the relevant Auditing Standards. An audit includes an examination of the accounts on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of estimates and judgements made by the Trustees in the preparation of the Financial Statements and whether the accounting policies utilised are appropriate to the Society's circumstances and are consistently applied and adequately disclosed.

We planned and performed the audit to obtain all the relevant information and explanations which are considered necessary to provide us with sufficient evidence to give us reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud, other irregularities or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the Financial Statements.

**Opinion**

There is an unexplained difference highlighted on the cash flow statement of £2,215. According to the transactions as recorded in the books the actual sum of cash balances is short by £2,215. It is our opinion that this difference is most likely due to the timing anomalies between accounts prepared under the "cash" as opposed to the "accruals convention. The members may prefer in future to use the cash convention and balance back to the third-party bank statements plus petty cash count.

Other than the difference referred to above, in our opinion, the Financial Statements give a true and fair view of the state of the Society's affairs as at the 31<sup>st</sup> of March 2022 and of its profit for the period, and comply with the financial provisions laid down in the Society's constitution.

**John Adams – Cost Management, 12 Allerton Close, TOTTON, Southampton SO40 2GQ**

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**TOTTON & ELING  
COMMUNITY ASSOCIATION  
(INCORPORATING MEN'S SHED AND BABY  
BUNDLES)**

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**ACCOUNTS**

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For the year ended 31<sup>st</sup> March 2022

Income and Expenditure Account

Balance Sheet

Cash Flow Statement

Financial Statement

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**John Adams – Cost Management, 12 Allerton Close, TOTTON, Southampton SO40 2GQ**

## Totton & Eling Community Association – Financial Statement | 2022

### Community Centre

During 2022 Income rose by £19,379 compared with 2021 due to:

- (a) Increase in funds received from Rental and Hire Receipts of £26,501
- (b) Decrease in Other Income of £7,118.
- (c) Decrease in Bank % £4.

During 2022 Expenditure increased by £8,799 compared with 2021. The largest increase in expenses is accounted for by a rise in cleaning charges of £6,680. .

The result is an excess of income over expenditure for the year of £10,580.

The double-entry problems have again resurfaced -please see separate note in the Audit report.

### Men's Shed

Income was £1,002. Expenditure was £821.

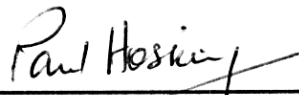
Giving a surplus of £181

### Baby Bundles

During 2022 income was £8,949 and expenditure was £4,182

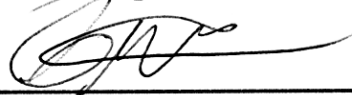
Giving a surplus of £4,767.

Approved by the Committee of the Totton & Eling Community Association and Men's Shed on of  
and signed on its behalf by:



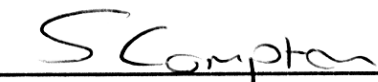
Paul Hosking (Hon. Treasurer)

Dated: 23 Oct 2023



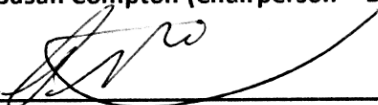
Chris Compton (Chairperson)

Dated: 24 Oct 2023



Susan Compton (Chairperson – Baby Bundles)

Dated: 23 Oct 2023



Chris Compton (Chairman – Men's Shed)

Dated: 24 Oct 2023

**TOTTON AND ELING COMMUNITY ASSOCIATION  
INCOME AND EXPENDITURE 2022**

	2021-22			2020-21		
	Restricted Funds £	Unrestricted Funds £	Total £	Restricted Funds £	Unrestricted Funds £	Total £
<b>INCOME</b>						
Rental and Hire Receipts		45,834	45,834		19,331	19,331
Bank Interest		3	3		7	7
Other Income (Note 1)	8,949	27,299	36,248	19,263	24,105	43,368
<b>TOTAL INCOME</b>	<b>8,949</b>	<b>73,136</b>	<b>82,085</b>	<b>19,263</b>	<b>43,443</b>	<b>62,706</b>
<b>EXPENDITURE</b>						
Building Service Charge		18,888			19,844	
Centre Administrators Salaries and Related Costs		20,431			19,987	
Insurance		429			429	
Insurance: Men's Shed		214				
Licences & Subscriptions		1,264			60	
Repairs and Renewals	24	161				
Telephone and Internet		839			538	
Postage, Printing and Stationery		764			729	
Advertising						
Professional Fees		200			100	
Sundry Expenses	4,181	1,321			1,064	
Seated Excercise Tutor		936				
Refreshments						
Donations						
Community Singing		185				
Depreciation - Stage		55			110	
Depreciation - Equipment		238			397	
Depreciation - Men's Shed	8,464.0				11,861	
Depreciation - Storage Shed	1,175.0				1,567	
Depreciation - Computers		94			126	
Cleaning		6,680				
Mens Shed					1,003	
Special Events/Xmas		71				
<b>TOTAL EXPENDITURE</b>	<b>13,844</b>	<b>52,770</b>	<b>66,614</b>	<b>-</b>	<b>57,815</b>	<b>57,815</b>
Contra	3,028	-	3,028			
<b>Surplus - Loss for Year</b>	<b>-</b>	<b>1,867</b>	<b>15,471</b>	<b>19,263</b>	<b>-</b>	<b>4,891</b>



**TOTTON AND ELING  
COMMUNITY ASSOCIATION  
BALANCE SHEET**

	2022			2021		
	Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
	£	£	£	£	£	£
<b>Fixed Assets</b>						
Equipment		1,986	1,986		1,986	1,986
Portable Stage		440	440		440	440
Buildings: Men's Shed	47,441		47,441	47,441		47,441
Computers	504		504	504		504
Storage Shed	6,268		6,268		6,268	6,268
Accumulated Depreciation	- 20,325	-4,269	-24,594	- 11,987	-2,581	-14,568
<b>Total Fixed Assets</b>			<b>32,045</b>			<b>42,071</b>
<b>Current Assets</b>						
Cash in Bank- Investment Income		25,092	25,092		25,090	25,090
Cash in Bank - Current Account		61,794	61,794		39,185	39,185
Cash a/c		883	883		303	303
Debtors		5,776	5,776		3,011	3,011
Unexplained diff			0			0
	0	93,545	93,545	0	67,589	67,589
<b>Current Liabilities</b>						
Creditors		2,172	2,172		5,563	5,563
Net Current Assets	0	91,373	91,373	0	62,026	62,026
<b>Total Assets</b>			<b>123,418</b>			<b>104,097</b>

**Financed By:-**

**General Funds**

Opening Balance as at 1st April	35,755	72,192		35,755	63,451	99,206
Surplus/-Loss for year	- 1,867	17,338	15,471		4,891	4,891
<b>Closing Balances 31 March</b>	<b>33,888</b>	<b>89,530</b>	<b>123,418</b>	<b>35,755</b>	<b>68,342</b>	<b>104,097</b>

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TOTTON EIING COMMUNITY CENTRE  
OTHER INCOME FOR THE 12 MONTHS TO 31 MARCH 2022

Note 1

Other Income

	2021-22					Total	2020-21					Total
	Men Shed Restricted	Men Shed Unrestricted	Computer Training: Restricted	Baby Bundles Restricted	General Fund Unrestricted		Men Shed Restricted	Men Shed Unrestricted	Computer Training: Restricted	General Fund Unrestricted		
	£	£	£	£	£	£	£	£	£	£	£	
Book Sales												
Deposits												
Donations & Project Funding				8,949	2,329	11,278	17,763		1,500	1,801	21,064	
Singing Afternoon					418	418					0	
Car Boot Sales						0			1,385	1,385	0	
Community Sales					2,661	2,661		622	2,640	3,262	0	
Events					756	756			385	385	0	
Quilters						0			6	6	0	
Seated Exercise					1,565	1,565			237	237	0	
Subscriptions		260			385	645			87	87	0	
Sundry		742			2,020	2,762			264	264	0	
Ukulele						0		27		27	0	
Refreshments						0					0	
Business Support Grant					16,163	16,163			16,651	16,651	0	
	0	1,002	0	8,949	26,297	36,248	17,763	649	1,500	23,456	43,368	

**TOTTON AND ELING  
COMMUNITY ASSOCIATION  
CASH FLOW STATEMENT FOR YEAR TO**  
2022 2021

<b>Income for Year</b>		
Rental and Hire Receipts	45,834	19,331
Bank %	3	7
Other income	36,248	43,368
<b>Expenses</b>	-66,614	-57,815
<b>Depreciation</b>	10,026	14,061
<b>Increase in Debtors</b>	2,765	-3,011
<b>Fixed Assets-Men's Shed</b>		-40,075
<b>Fixed Assets-Computers</b>		-504
<b>Fixed Assets-Storage Shed</b>		-6,268
<b>Unexplained Diff</b>	-2,215	
<b>Increase in Creditors</b>	-2,856	5,028
<b>Increase in Funds</b>	<b>23,191</b>	<b>-25,878</b>
<b>Cash</b>		
Opening Cash Balances		
Bank Current	-39,185	-65,181
Bank Investment	-25,090	-25,083
Petty Cash	-304	-193
Closing Cash Balances		
Bank Current	61,794	39,185
Bank Investment	25,093	25,090
Petty Cash	883	304
<b>Increase/Decrease in Cash Balances</b>	<b>23,191</b>	<b>-25,878</b>
	0	0