

**Midsomer Norton Allotment Association Accounts 2022/3**

Opening Balance at 1 October 2022 £2,005.47

**Income**

Allotment Rents £1,942.90  
 Manure £114.00  
 Cash Deposit (see Note below) £250.00

**Total Income** £2,306.90

**Expenditure**

Site Rental £1,350.00  
 Public Liability Insurance £100.80  
 Manure £90.00  
 Strimming £80.00  
 Website £10.50  
 Repairs & Maintenance (Woodchip Fence) £32.54  
 Cash Withdrawal £250.00  
 Committee Meetings and Event Refreshments £124.33  
 Stationery, Postage & Printing £55.60  
 Other Expenses £208.35

**Total Expenditure** £2,302.12

Profit/(Loss) £4.78

Closing Balance at 30 September 2023 £2,010.25

**Bank Reconciliation**

Opening Statement Balance at 1 October 2022 £2,005.47

Income £2,306.90  
 Expenditure £2,302.12

Profit/(Loss) £4.78

Closing Statement Balance at 30 September 2023 £2,010.25

**Notes**

1. No evidence of competitive quotations being sought
2. No receipts or invoices
3. No evidence of competitive quotations being sought
4. No evidence of competitive quotations being sought
5. No evidence of competitive quotations being sought
6. Cash withdrawn over the period 25/4 to 5/5 2023 as a precautionary measure when bank signatories were changing
7. Two receipts totalling £45.30 available
8. No receipts or invoices
9. No receipts or invoices. It is not possible to determine the nature of these expenses other than a £3.70 bus fare

**Auditor's Comments and Opinion**

1. The absence of evidence, ie invoices or receipts, to support many of the transactions in these accounts, as highlighted in Notes 2,7,8 and 9 is of concern but does not appear in any way suspicious. I acknowledge that the longstanding absence of a full committee and, in particular a Treasurer, may well have been a contributory factor to these oversights. Going forward, however, I would expect to see a fully documented audit trail for all expenditure.

2. As notes 1, 3, 4 and 5 highlight, there is no evidence that competitive quotations were obtained for any of this expenditure. This is not to say that such were not sought, rather that there is no evidence of this. Whilst none of the items of expenditure were of significant value, it is good practice to be able to demonstrate that value for money is being obtained through the use of a robust competitive process.

3. Note 6 highlights a cash withdrawal being made to ensure that the Association would have funds available to pay any invoices arising during a period of change in banking arrangements. I note from email correspondence that this appeared to be an unauthorised transaction. However I am satisfied that, whilst irregular, there was no intent to defraud or otherwise jeopardise the finances of the Association.

Notwithstanding the comments above and insofar as the evidence available permits, I am satisfied that these statements of account are a true and fair representation of the finances of the Midsomer Norton Allotment Association.

Michael Carne (CMIIA)  
4 October 2023