

Central Scotland Smallholders

Annual Treasurers report to the AGM

I took the job over from Andrew in September 2010, and decided to pull together a cash book, petty cash book, Bank reconciliation, and Income and Expenditure account for the previous two years since our inauguration as well as last year. I then asked our Brittany Club Auditor if she would perform an audit of the work I had done, comparing it to the receipts, information, and bank statements as received from Andrew, Carol and Rosemary. After a few questions, she signed off all three years accounts.

I have brought a few copies of these for you to peruse at your leisure.

You will see that in 2008 a surplus was reported which was effectively subscriptions and income from a visit less various expenses. That surplus equated to what we had in the bank. The following year was rather more complicated with cash being used more often, and the receipt of a sum of £5540 from Awards for All, as well as subscriptions and fundraising; this being spent on some equipment, training courses, and a couple of outings, along with normal running costs. This makes the Income and expenditure account look as if it has a massive surplus, when in fact it is mostly the balance of what was left from the award.

Further equipment was purchased this year, causing the anomaly of a large deficit. Normally a Balance sheet would have been drawn up where equipment would be shown as well as the award, and bank and cash balances, and this would have reflected the true surplus or deficit. I hope to bring in an asset register and Balance Sheet for 2011 when I have ascertained the locale of all the equipment we have purchased. Since these have all been written off to the accounts in the years of purchase there will be no depreciation, except on any future assets. This also means that any sales of current equipment will go through the I & E account, again causing a surplus or deficit anomaly, but that should be righted next year. There have been high admin costs this past year due to cartridges having been required for the new duplex printer.

Expenses will require to be claimed and signed for from petty cash, and a petty cash book is now being kept. We have also set up Easyfundraising which is a website that gives us donations when we use the shops linked to their site – click on the link on our website, then register on EFR as a supporter of CSSA, save your details, then shop till you drop. I changed my insurance last year, saved £50 for myself and gained a donation for our dog club of £25.

Happy to answer any questions.

Anne Massie MIMgt