

# FRIENDS OF TOTTINGTON LIBRARY

England & Wales - Charity number 1176071

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-12-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Tottington Centre  
Market Street  
Tottington  
Bury  
BL8 3LL

**Phone** 07902671040

**Email** [info@tottingtoncentre.co.uk](mailto:info@tottingtoncentre.co.uk)

**Website** [www.tottingtoncentre.co.uk](http://www.tottingtoncentre.co.uk)

## Activities

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**Objects:** 1. TO FURTHER OR BENEFIT THE RESIDENTS OF TOTTINGTON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPTIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATIONS WITH THE OBJECTIVE OF IMPROVING THE QUALITY OF LIFE FOR RESIDENTS. 2. TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN TOTTINGTON, GREATER MANCHESTER, AND THE SURROUNDING AREA, IN PARTICULAR, BUT NOT EXCLUSIVELY, BY THE PROVISION OF A LENDING LIBRARY.

**Activities:** Provision of a community centre and free lending library to the residents of Tottington, Walshaw, Affetside and surrounding areas.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Bury

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,671	£35,019	-	-
2024-03-31	£38,615	£30,567	-	-
2023-03-31	£39,091	£43,747	-	-
2022-03-31	£31,084	£38,037	-	-
2021-03-31	£39,681	£45,032	-	-

## Trustees

Name	Role	Appointed
CATHERINE MCMANUS		2017-10-30
Carole Ann Hurst		2019-12-02
Christine Flaherty		2019-04-15
David Wilkinson		2025-10-31
Dr Patrick David Roger Neiningger		2019-12-02
Jane Marie Houldsworth		2019-12-02
MARY PRICE		2017-10-30
Ronald Dainter		2024-08-01
Susanne Louise Burns		2018-05-14

**FRIENDS OF TOTTINGTON LIBRARY**

England & Wales - Charity number 1176071

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# Accounts

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REGISTERED COMPANY NUMBER: CE012533 (England and Wales)  
REGISTERED CHARITY NUMBER: 1176071

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Friends Of Tottington Library

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Friends Of Tottington Library

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2025

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 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE012533 (England and Wales)

**Registered Charity number**

1176071

**Registered office**

Tottington Library  
Market Street  
Tottington  
BL8 3LL

**Trustees**

M Price  
A Watkiss (resigned 03.06.24)  
C McManus  
S L Burns  
P D R Neininger  
K Ashton  
C A Hurst  
J M Houldsworth  
C Flaherty  
R Dainter (appointed 19.08.24)

**Independent Examiner**

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Approved by order of the board of trustees on 15 October 2025 and signed on its behalf by:

C McManus - Trustee

Independent Examiner's Report to the Trustees of  
Friends Of Tottington Library

**Independent examiner's report to the trustees of Friends Of Tottington Library ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Marshall

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

15 October 2025

Friends Of Tottington Library

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>43,671</u>	-	<u>43,671</u>	<u>38,615</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	<u>36,235</u>	-	<u>36,235</u>	<u>32,982</u>
		<u>36,235</u>	-	<u>36,235</u>	<u>32,982</u>
<b>NET INCOME/(EXPENDITURE)</b>					
		7,436	-	7,436	5,633
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>41,957</u>	-	<u>41,957</u>	<u>36,324</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>					
		<u><u>49,393</u></u>	<u><u>-</u></u>	<u><u>49,393</u></u>	<u><u>41,957</u></u>

The notes form part of these financial statements

Friends Of Tottington Library

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	3,184	-	3,184	4,318
<b>CURRENT ASSETS</b>					
Debtors	6	896	-	896	1,661
Cash at bank and in hand		<u>45,313</u>	<u>-</u>	<u>45,313</u>	<u>35,978</u>
		46,209	-	46,209	37,639
		<u>46,209</u>	<u>-</u>	<u>46,209</u>	<u>37,639</u>
<b>NET CURRENT ASSETS</b>					
		49,393	-	49,393	41,957
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>49,393</u>	<u>-</u>	<u>49,393</u>	<u>41,957</u>
<b>NET ASSETS</b>					
		<u>49,393</u>	<u>-</u>	<u>49,393</u>	<u>41,957</u>
<b>FUNDS</b>					
Unrestricted funds	7			<u>49,369</u>	<u>41,957</u>
<b>TOTAL FUNDS</b>					
				<u>49,369</u>	<u>41,957</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2025 and were signed on its behalf by:

C McManus - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

**Tangible fixed assets**

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

Fixtures & equipment	- 25% reducing balance
Computer equipment	- 33.3% straight line

**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.

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. RAISING DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Support costs	<u>36,235</u>	<u>32,982</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>1,134</u>	<u>1,286</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. TANGIBLE FIXED ASSETS**

	Fixtures & equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	12,461	11,213	23,674
Additions	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	<u>12,461</u>	<u>11,213</u>	<u>23,674</u>
<b>DEPRECIATION</b>			
At 1 April 2024	8,402	10,954	19,356
Charge for year	<u>1,015</u>	<u>120</u>	<u>1,135</u>
At 31 March 2025	<u>9,417</u>	<u>11,074</u>	<u>20,491</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>3,044</u>	<u>139</u>	<u>3,183</u>
At 31 March 2024	<u>4,059</u>	<u>259</u>	<u>4,318</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Prepayments and accrued income	<u>896</u>	<u>1,661</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	41,957	7,436	49,393
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>41,957</u>	<u>7,436</u>	<u>49,393</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,671	(36,235)	7,436
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>43,671</u>	<u>36,235</u>	<u>7,436</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	36,324	5,633	41,957
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>36,324</u>	<u>5,633</u>	<u>41,957</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,615	(32,985)	5,633
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>38,615</u>	<u>(32,985)</u>	<u>5,633</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	36,324	13,069	49,393
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>36,324</u>	<u>13,069</u>	<u>49,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,286	(69,217)	13,069
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>82,286</u>	<u>(69,217)</u>	<u>13,069</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Friends Of Tottington Library

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
External funders	2,606	3,011
Donations	5,006	5,086
Rental income	23,685	23,503
Fundraising	<u>12,374</u>	<u>7,015</u>
	<u>43,671</u>	<u>38,615</u>
<b>Total incoming resources</b>	43,671	38,615
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Rates and water	2,769	1,458
Insurance	2,593	2,461
Light and heat	13,175	17,745
Telephone	474	10
Postage and stationery	265	144
Sundries	6,997	4,028
Cleaning and waste	3,841	2,439
Repairs and renewals	<u>4,905</u>	<u>2,282</u>
	35,019	30,567
<b>Finance</b>		
Depn of fixtures & equipment	1,014	1,186
Depn of computer equipment	<u>120</u>	<u>100</u>
	1,134	1,286
<b>Information technology</b>		
Computer costs	<u>82</u>	<u>1,129</u>
<b>Total resources expended</b>	<u>36,235</u>	<u>32,982</u>
<b>Net income/(expenditure)</b>	<u><u>7,436</u></u>	<u><u>5,633</u></u>

This page does not form part of the statutory financial statements

**FRIENDS OF TOTTINGTON LIBRARY**

England & Wales - Charity number 1176071

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Friends Of Tottington Library

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Friends Of Tottington Library

Contents of the Financial Statements  
for the Year Ended 31 March 2024

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Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2024

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 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
CE012533 (England and Wales)

Registered Charity number  
1176071

Registered office  
Tottington Library  
Market Street  
Tottington  
BL8 3LL

Trustees  
M Price  
A Watkiss  
C McManus  
S L Burns  
M Cliffe (resigned 15.3.24)  
P D R Neininger  
K Ashton  
C A Hurst  
J M Houldsworth  
C Flaherty

Independent Examiner  
Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Approved by order of the board of trustees on 24 October 2024 and signed on its behalf by:

Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2024

C McManus - Trustee

Independent Examiner's Report to the Trustees of  
Friends Of Tottington Library

Independent examiner's report to the trustees of Friends Of Tottington Library ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Marshall

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

24 October 2024

Friends Of Tottington Library

Statement of Financial Activities  
for the Year Ended 31 March 2024

		Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		38,615	-	38,615	39,091
		<u>38,615</u>	<u>-</u>	<u>38,615</u>	<u>39,091</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	2	32,982	-	32,982	47,992
		<u>32,982</u>	<u>-</u>	<u>32,982</u>	<u>47,992</u>
		<u>32,982</u>	<u>-</u>	<u>32,982</u>	<u>47,992</u>
		<u>32,982</u>	<u>-</u>	<u>32,982</u>	<u>47,992</u>
NET INCOME/(EXPENDITURE)		5,633	-	5,633	(8,901)
RECONCILIATION OF FUNDS					
Total funds brought forward		36,324	-	36,324	45,225
		<u>36,324</u>	<u>-</u>	<u>36,324</u>	<u>45,225</u>
TOTAL FUNDS CARRIED FORWARD		<u>41,957</u>	<u>-</u>	<u>41,957</u>	<u>36,324</u>

The notes form part of these financial statements

Friends Of Tottington Library

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	4,318	-	4,318	4,496
<b>CURRENT ASSETS</b>					
Debtors	6	1,661	-	1,661	1,571
Cash at bank and in hand		35,978	-	35,978	30,257
		<u>37,639</u>	<u>-</u>	<u>37,639</u>	<u>31,828</u>
<b>NET CURRENT ASSETS</b>		<u>37,639</u>	<u>-</u>	<u>37,639</u>	<u>31,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>41,957</u>	<u>-</u>	<u>41,957</u>	<u>36,324</u>
<b>NET ASSETS</b>		<u>41,957</u>	<u>-</u>	<u>41,957</u>	<u>36,324</u>
<b>FUNDS</b>					
Unrestricted funds	7			<u>41,957</u>	<u>36,324</u>
<b>TOTAL FUNDS</b>				<u>41,957</u>	<u>36,324</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

Friends Of Tottington Library

Balance Sheet - continued  
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2024 and were signed on its behalf by:

C McManus - Trustee

Friends Of Tottington Library

Notes to the Financial Statements  
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

Tangible fixed assets

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

Fixtures & equipment	- 25% reducing balance
Computer equipment	- 33.3% straight line

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.

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.

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

2. RAISING DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Support costs	32,982	47,992
	<u>          </u>	<u>          </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,286	3,247
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. TANGIBLE FIXED ASSETS

	Fixtures & equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	11,712	10,854	22,566
Additions	749	359	1,108
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	12,461	11,213	23,674
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2023	7,216	10,854	18,070
Charge for year	1,186	100	1,286
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	8,402	10,954	19,356
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	4,059	259	4,318
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	4,496	-	4,496
	<u>          </u>	<u>          </u>	<u>          </u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
		£	£
	Prepayments and accrued income	1,661	1,571
		<u>          </u>	<u>          </u>

7.	MOVEMENT IN FUNDS		Net movement in funds	At 31.3.24
		At 1.4.23	£	£
	Unrestricted funds			
	General fund	36,324	5,633	41,957
		<u>          </u>	<u>          </u>	<u>          </u>
	TOTAL FUNDS	<u>36,324</u>	<u>5,633</u>	<u>41,957</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,615	(32,982)	5,633
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>38,615</u>	<u>(32,982)</u>	<u>5,633</u>

Comparatives for movement in funds

		Net movement in funds	At 31.3.23
	At 1.4.22	£	£
Unrestricted funds			
General fund	45,225	(8,901)	36,324
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>45,225</u>	<u>(8,901)</u>	<u>36,324</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,091	(47,992)	(8,901)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>39,091</u>	<u>(47,992)</u>	<u>(8,901)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	45,225	(3,268)	41,957
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>45,225</u>	<u>(3,268)</u>	<u>41,957</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,706	(80,974)	(3,268)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>77,706</u>	<u>(80,974)</u>	<u>(3,268)</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Friends Of Tottington Library

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
External funders	3,011	2,961
Donations	5,086	5,227
Rental income	23,503	23,952
Fundraising	7,015	6,951
	<hr/>	<hr/>
	38,615	39,091
	<hr/>	<hr/>
Total incoming resources	38,615	39,091
 <b>EXPENDITURE</b>		
Support costs		
Management		
Rates and water	1,458	2,654
Insurance	2,461	3,571
Light and heat	17,745	19,163
Telephone	10	40
Postage and stationery	144	338
Sundries	4,028	4,223
Cleaning and waste	2,439	3,711
Repairs and renewals	2,282	10,047
	<hr/>	<hr/>
	30,567	43,747
Finance		
Depn of fixtures & equipment	1,186	1,499
Depn of computer equipment	100	1,748
	<hr/>	<hr/>
	1,286	3,247
Information technology		
Computer costs	1,129	998
	<hr/>	<hr/>
Total resources expended	32,982	47,992
	<hr/>	<hr/>
Net income/(expenditure)	5,633	(8,901)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**FRIENDS OF TOTTINGTON LIBRARY**

England & Wales - Charity number 1176071

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Friends Of Tottington Library

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Friends Of Tottington Library

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2023

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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
CE012533 (England and Wales)

Registered Charity number  
1176071

Registered office  
Tottington Library  
Market Street  
Tottington  
BL8 3LL

Trustees  
M Price  
A Watkiss  
C McManus  
S Burns  
M Cliffe  
P Neininger  
K Ashton  
C Hurst  
J Houldsworth

Independent Examiner  
Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

C McManus - Trustee

Independent Examiner's Report to the Trustees of  
Friends Of Tottington Library

Independent examiner's report to the trustees of Friends Of Tottington Library ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Marshall

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

19 December 2023

Friends Of Tottington Library

Statement of Financial Activities  
for the Year Ended 31 March 2023

		Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies		39,091	-	39,091	31,084
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	2	47,992	-	47,992	37,213
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		47,992	-	47,992	37,213
Other		-	-	-	824
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total		47,992	-	47,992	38,037
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
NET INCOME/(EXPENDITURE)		(8,901)	-	(8,901)	(6,953)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
RECONCILIATION OF FUNDS					
Total funds brought forward		45,225	-	45,225	52,178
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS CARRIED FORWARD		36,324	-	36,324	45,225
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The notes form part of these financial statements

Friends Of Tottington Library

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	4,496	-	4,496	7,743
<b>CURRENT ASSETS</b>					
Debtors	6	1,571	-	1,571	1,600
Cash at bank and in hand		30,257	-	30,257	35,882
		<u>31,828</u>	<u>-</u>	<u>31,828</u>	<u>37,482</u>
<b>NET CURRENT ASSETS</b>		<u>31,828</u>	<u>-</u>	<u>31,828</u>	<u>37,482</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,324</u>	<u>-</u>	<u>36,324</u>	<u>45,225</u>
<b>NET ASSETS</b>		<u>36,324</u>	<u>-</u>	<u>36,324</u>	<u>45,225</u>
<b>FUNDS</b>					
Unrestricted funds	7			<u>36,324</u>	<u>45,225</u>
<b>TOTAL FUNDS</b>				<u>36,324</u>	<u>45,225</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

Friends Of Tottington Library

Balance Sheet - continued  
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

C McManus - Trustee

Friends Of Tottington Library

Notes to the Financial Statements  
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

Tangible fixed assets

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

Fixtures & equipment	- 25% reducing balance
Computer equipment	- 33.3% straight line

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.

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.

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

2. RAISING DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Support costs	47,992	37,213
	<u>          </u>	<u>          </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	3,247	5,443
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. TANGIBLE FIXED ASSETS

	Fixtures & equipment £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	11,712	10,854	22,566
	<u>          </u>	<u>          </u>	<u>          </u>
DEPRECIATION			
At 1 April 2022	5,717	9,106	14,823
Charge for year	1,499	1,748	3,247
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	7,216	10,854	18,070
	<u>          </u>	<u>          </u>	<u>          </u>
NET BOOK VALUE			
At 31 March 2023	4,496	-	4,496
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	5,995	1,748	7,743
	<u>          </u>	<u>          </u>	<u>          </u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments and accrued income	1,571	1,600
	<u>          </u>	<u>          </u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	45,225	(8,901)	36,324
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>45,225</u>	<u>(8,901)</u>	<u>36,324</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,091	(47,992)	(8,901)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>39,091</u>	<u>(47,992)</u>	<u>(8,901)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	52,178	(6,953)	45,225
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>52,178</u>	<u>(6,953)</u>	<u>45,225</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,084	(38,037)	(6,953)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>31,084</u>	<u>(38,037)</u>	<u>(6,953)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	52,178	(15,854)	36,324
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>52,178</u>	<u>(15,854)</u>	<u>36,324</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,175	(86,029)	(15,854)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>70,175</u>	<u>(86,029)</u>	<u>(15,854)</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Friends Of Tottington Library

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
External funders	2,961	3,064
Donations	5,227	4,864
Rental income	23,952	18,307
Fundraising	6,951	4,849
	<hr/>	<hr/>
	39,091	31,084
	<hr/>	<hr/>
Total incoming resources	39,091	31,084
 <b>EXPENDITURE</b>		
Support costs		
Management		
Rates and water	2,654	2,183
Insurance	3,571	2,173
Light and heat	19,163	6,702
Telephone	40	372
Postage and stationery	338	193
Sundries	4,223	4,232
Cleaning and waste	3,711	2,414
Repairs and renewals	10,047	10,839
	<hr/>	<hr/>
	43,747	29,108
Finance		
Depn of fixtures & equipment	1,499	1,960
Depn of computer equipment	1,748	3,482
	<hr/>	<hr/>
	3,247	5,442
Information technology		
Computer costs	998	1,487
Other		
Donations	-	2,000
	<hr/>	<hr/>
Total resources expended	47,992	38,037
	<hr/>	<hr/>
Net expenditure	<u>(8,901)</u>	<u>(6,953)</u>

This page does not form part of the statutory financial statements

**FRIENDS OF TOTTINGTON LIBRARY**

England & Wales - Charity number 1176071

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Friends Of Tottington Library

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Friends Of Tottington Library

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for the Year Ended 31 March 2022

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Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2022

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 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012533 (England and Wales)

Registered Charity number

1176071

Registered office

Tottington Library  
Market Street  
Tottington  
BL8 3LL

Trustees

M Price  
J Barber  
A Watkiss  
C McManus  
S Burns  
M Cliffe  
P Neininger  
K Ashton  
C Hurst  
J Houldsworth

Independent Examiner

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Approved by order of the board of trustees on 30 August 2022 and signed on its behalf by:

Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2022

C McManus - Trustee

Independent Examiner's Report to the Trustees of  
Friends Of Tottington Library

Independent examiner's report to the trustees of Friends Of Tottington Library ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Marshall  
Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

30 August 2022

Friends Of Tottington Library

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,084	-	31,084	39,681
 EXPENDITURE ON					
Raising funds					
Raising donations and legacies	2	37,213	-	37,213	45,032
		<u>37,213</u>	<u>-</u>	<u>37,213</u>	<u>45,032</u>
Other		824	-	824	-
		<u>824</u>	<u>-</u>	<u>824</u>	<u>-</u>
Total		38,037	-	38,037	45,032
		<u>38,037</u>	<u>-</u>	<u>38,037</u>	<u>45,032</u>
 NET INCOME/(EXPENDITURE)		(6,953)	-	(6,953)	(5,351)
		<u>(6,953)</u>	<u>-</u>	<u>(6,953)</u>	<u>(5,351)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		52,178	-	52,178	57,529
		<u>52,178</u>	<u>-</u>	<u>52,178</u>	<u>57,529</u>
 TOTAL FUNDS CARRIED FORWARD		<u>45,225</u>	<u>-</u>	<u>45,225</u>	<u>52,178</u>

The notes form part of these financial statements

Friends Of Tottington Library

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	7,743	-	7,743	12,729
<b>CURRENT ASSETS</b>					
Debtors	6	1,600	-	1,600	726
Cash at bank and in hand		35,882	-	35,882	38,723
		<u>37,482</u>	<u>-</u>	<u>37,482</u>	<u>39,449</u>
<b>NET CURRENT ASSETS</b>		<u>37,482</u>	<u>-</u>	<u>37,482</u>	<u>39,449</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>45,225</u>	<u>-</u>	<u>45,225</u>	<u>52,178</u>
<b>NET ASSETS</b>		<u>45,225</u>	<u>-</u>	<u>45,225</u>	<u>52,178</u>
<b>FUNDS</b>					
	7				
Unrestricted funds				45,225	49,208
Restricted funds				-	2,970
<b>TOTAL FUNDS</b>				<u>45,225</u>	<u>52,178</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

Friends Of Tottington Library

Balance Sheet - continued  
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2022 and were signed on its behalf by:

C McManus - Trustee

Friends Of Tottington Library

Notes to the Financial Statements  
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

Tangible fixed assets

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

Fixtures & equipment	- 25% reducing balance
Computer equipment	- 33.3% straight line

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.

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.

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

2. RAISING DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Support costs	37,213	45,032
	<u>          </u>	<u>          </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	5,443	4,269
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. TANGIBLE FIXED ASSETS

	Fixtures & equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	11,255	10,854	22,109
Additions	457	-	457
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	11,712	10,854	22,566
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2021	3,757	5,623	9,380
Charge for year	1,960	3,483	5,443
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	5,717	9,106	14,823
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	5,995	1,748	7,743
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	7,498	5,231	12,729
	<u>          </u>	<u>          </u>	<u>          </u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Prepayments and accrued income	1,600	726
	<u>          </u>	<u>          </u>

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	52,178	(6,953)	45,225
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>52,178</u>	<u>(6,953)</u>	<u>45,225</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,084	(38,037)	(6,953)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>31,084</u>	<u>(38,037)</u>	<u>(6,953)</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
Unrestricted funds			
General fund	57,529	(8,321)	49,208
Restricted funds			
General Fund	-	2,970	2,970
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>57,529</u>	<u>(5,351)</u>	<u>52,178</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,711	(45,032)	(8,321)
Restricted funds			
General Fund	2,970	-	2,970
<b>TOTAL FUNDS</b>	<u>39,681</u>	<u>(45,032)</u>	<u>(5,351)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	57,529	(15,274)	42,255
Restricted funds			
General Fund	-	2,970	2,970
<b>TOTAL FUNDS</b>	<u>57,529</u>	<u>(12,304)</u>	<u>45,225</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,795	(83,069)	(15,274)
Restricted funds			
General Fund	2,970	-	2,970
<b>TOTAL FUNDS</b>	<u>70,765</u>	<u>(83,069)</u>	<u>(12,304)</u>

Friends Of Tottington Library

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Friends Of Tottington Library

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
External funders	3,064	3,287
Donations	4,864	2,845
Rental income	18,307	8,175
Fundraising	4,849	374
Grants	-	25,000
	<hr/>	<hr/>
	31,084	39,681
	<hr/>	<hr/>
Total incoming resources	31,084	39,681
 <b>EXPENDITURE</b>		
Support costs		
Management		
Rates and water	2,183	1,191
Insurance	2,173	4,886
Light and heat	6,702	5,981
Telephone	372	1,447
Postage and stationery	193	345
Sundries	4,232	2,849
Cleaning and waste	2,414	1,753
Repairs and renewals	10,839	20,466
	<hr/>	<hr/>
	29,108	38,918
Finance		
Depn of fixtures & equipment	1,960	732
Depn of computer equipment	3,482	3,538
	<hr/>	<hr/>
	5,442	4,270
Information technology		
Computer costs	1,487	1,844
Other		
Donations	2,000	-
	<hr/>	<hr/>
Total resources expended	38,037	45,032
	<hr/>	<hr/>
Net expenditure	<u>(6,953)</u>	<u>(5,351)</u>

This page does not form part of the statutory financial statements

**FRIENDS OF TOTTINGTON LIBRARY**

England & Wales - Charity number 1176071

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# Accounts

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Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Friends Of Tottington Library

DRAFT

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Contents of the Financial Statements  
for the Year Ended 31 March 2021

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DRAFT

Friends Of Tottington Library

Report of the Trustees  
for the Year Ended 31 March 2021

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE012533 (England and Wales)

**Registered Charity number**

1176071

**Registered office**

Tottington Library  
Market Street  
Tottington  
BL8 3LL

**Trustees**

M Price  
J Barber  
A Watkiss  
C McManus  
S Burns  
M Cliffe  
P Neininger  
K Ashton  
C Hurst  
J Houldsworth

**Company Secretary**

**Independent Examiner**

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
C McManus - Trustee

DRAFT

**Independent examiner's report to the trustees of Friends Of Tottington Library ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Marshall  
Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Date: .....

Friends Of Tottington Library

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		36,711	2,970	39,681	70,580
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	45,032	-	45,032	3,531
		45,032	-	45,032	3,531
Other		-	-	-	42,332
<b>Total</b>		45,032	-	45,032	45,863
<b>NET INCOME/(EXPENDITURE)</b>					
		(8,321)	2,970	(5,351)	24,717
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		57,529	-	57,529	32,812
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>49,208</u>	<u>2,970</u>	<u>52,178</u>	<u>57,529</u>

DRAFT

The notes form part of these financial statements

Friends Of Tottington Library

Balance Sheet  
31 March 2021

		Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	9,759	2,970	12,729	11,365
<b>CURRENT ASSETS</b>					
Debtors	6	727	-	727	698
Cash at bank and in hand		38,723	-	38,723	45,465
		39,450	-	39,450	46,163
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1)	-	(1)	1
		39,449	-	39,449	46,164
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		49,208	2,970	52,178	57,529
<b>NET ASSETS</b>		49,208	2,970	52,178	57,529
<b>FUNDS</b>	8				
Unrestricted funds				49,208	57,529
Restricted funds				2,970	-
<b>TOTAL FUNDS</b>				52,178	57,529

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

The notes form part of these financial statements

Friends Of Tottington Library

Balance Sheet - continued

31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
C McManus - Trustee

DRAFT

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

### **Tangible fixed assets**

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

Fixtures and fittings	- 25% reducing balance
Computer equipment	- 33.3% straight line

### **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.

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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. RAISING DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Support costs	45,032	3,531
	<u>45,032</u>	<u>3,531</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	4,269	2,741
	<u>4,269</u>	<u>2,741</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	5,622	10,854	16,476
Additions	5,633	-	5,633
	<u>11,255</u>	<u>10,854</u>	<u>22,109</u>
At 31 March 2021	11,255	10,854	22,109
<b>DEPRECIATION</b>			
At 1 April 2020	3,025	2,086	5,111
Charge for year	732	3,537	4,269
	<u>3,757</u>	<u>5,623</u>	<u>9,380</u>
At 31 March 2021	3,757	5,623	9,380
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>7,498</u>	<u>5,231</u>	<u>12,729</u>
At 31 March 2020	<u>2,597</u>	<u>8,768</u>	<u>11,365</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Prepayments and accrued income	727	698
	<u>      </u>	<u>      </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
	<u>      </u>	<u>      </u>

8. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	57,529	(8,321)	49,208
<b>Restricted funds</b>			
General Fund	-	2,970	2,970
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<u>57,529</u>	<u>(5,351)</u>	<u>52,178</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	36,711	(45,032)	(8,321)
<b>Restricted funds</b>			
General Fund	2,970	-	2,970
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<u>39,681</u>	<u>(45,032)</u>	<u>(5,351)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	32,812	24,717	57,529
<b>TOTAL FUNDS</b>	<u>32,812</u>	<u>24,717</u>	<u>57,529</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,840	(38,123)	24,717
<b>Restricted funds</b>			
General Fund	7,740	(7,740)	-
<b>TOTAL FUNDS</b>	<u>70,580</u>	<u>(45,863)</u>	<u>24,717</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	32,812	16,396	49,208
<b>Restricted funds</b>			
General Fund	-	2,970	2,970
<b>TOTAL FUNDS</b>	<u>32,812</u>	<u>19,366</u>	<u>52,178</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	99,551	(83,155)	16,396
<b>Restricted funds</b>			
General Fund	10,710	(7,740)	2,970
<b>TOTAL FUNDS</b>	110,261	(90,895)	19,366

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

DRAFT

Friends Of Tottington Library

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
External funders	3,287	17,302
Donations	2,845	9,277
Rental income	8,175	27,525
Fundraising	374	16,476
Grants	25,000	-
	39,681	70,580
<b>Total incoming resources</b>	39,681	70,580
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,191	6,609
Insurance	4,886	2,525
Light and heat	5,981	7,999
Telephone	1,447	69
Postage and stationery	345	1,040
Sundries	2,849	5,924
Cleaning and waste	1,753	1,081
Repairs and renewals	20,466	16,813
	38,918	42,060
<b>Finance</b>		
Plant and machinery	3,538	-
Fixtures and fittings	732	866
Computer equipment	-	1,875
	4,270	2,741
<b>Information technology</b>		
Computer costs	1,844	1,062
	1,844	1,062
<b>Total resources expended</b>	45,032	45,863
<b>Net (expenditure)/income</b>	(5,351)	24,717

This page does not form part of the statutory financial statements