



**REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE  
FINANCIAL STATEMENT OF THE POINT FORTIN CIVIC CENTRE FOR THE YEAR ENDED  
30<sup>TH</sup> SEPTEMBER 2022**

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**OPINION**

The accompanying Financial Statement of the Point Fortin Civic Centre (the Centre) for the year ended 30<sup>th</sup> September 2022 has been audited. The Statement comprise an Income and Expenditure Statement for the year ended 30<sup>th</sup> September 2022 and Notes to the Financial Statement numbered 1 to 5.

2. In my opinion, the accompanying Financial Statement present fairly, in all material respects, the Income and Expenditure for the year 30<sup>th</sup> September 2022 in accordance with the cash basis of accounting.

**BASIS FOR OPINION**

3. The audit was conducted in accordance with the principles and concepts of International Standards of Supreme Audit Institutions (ISSAIs). The Auditor General's responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of this report. The Auditor General is independent of the Centre in accordance with the ethical requirements that are relevant to the audit of the Financial Statement and other ethical responsibilities have been fulfilled in accordance with these requirements. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the above audit opinion.

**RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE  
FINANCIAL STATEMENT**

4. Management of the Centre is responsible for the preparation and fair presentation of this Financial Statement in accordance with the cash basis of accounting and for such internal control as management determines is necessary to enable the preparation of Financial Statement that is free from material misstatement, whether due to fraud or error.

5. In preparing the Financial Statement, management is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

6. Those charged with governance are responsible for overseeing the Centre's financial reporting process.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENT**

7. The Auditor General's responsibility is to express an opinion on this Financial Statement based on the audit and to report thereon in accordance with section 116 of the Constitution of the Republic of Trinidad and Tobago.

8. The Auditor General's objectives are to obtain reasonable assurance about whether the Financial Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes her opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Statement.

9. As part of an audit in accordance with the principles and concepts of International Standards of Supreme Audit Institutions (ISSAIs), the Auditor General exercises professional judgment and maintains professional skepticism throughout the audit. The Auditor General also:

- Identifies and assesses the risks of material misstatement of the Financial Statement, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If the Auditor General concludes that a material uncertainty exists, the Auditor General is required to draw attention in her audit report to the related disclosures in the Financial Statement or, if such disclosures are inadequate, to modify her opinion. The Auditor General's conclusions are based on the audit evidence obtained up to the date of her audit report. However, future events or conditions may cause the Centre to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the Financial Statement, including the disclosures, and whether the Financial Statement represent the underlying transactions and events in a manner that achieves fair presentation.

10. The Auditor General communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that were identified during the audit.

## **SUBMISSION OF REPORT**

11. This Report is being submitted to the Speaker of the House of Representatives, the President of the Senate and the Minister of Finance in accordance with the requirements of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.



**3<sup>RD</sup> OCTOBER, 2024**  
**PORT OF SPAIN**

*Jaiwantie Ramdass*  
**JAIWANTIE RAMDASS**  
**AUDITOR GENERAL**

**POINT FORTIN CIVIC CENTRE  
INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Year ended 30/09/2022 \$	Comparative Figure 30/09/2021
<b>INCOME</b>		
Government Subvention	50,000.00	
Other Income	10,779.13	
<b>TOTAL INCOME</b>	<b><u>60,779.13</u></b>	
 <b>EXPENDITURE</b>		
<b>02 – GOODS AND SERVICES</b>		
001 Travelling and Subsistence	-	1144.00
003 Uniforms	2,880.00	-
004 Electricity	-	-
005 Telephones	3,990.19	2181.02
006 Water and Sewerage Rates	-	-
007 House Rates	-	-
009 Rent/Lease - Vehicles and Equipment	-	-
010 Office Stationery and Supplies	-	-
011 Books and Periodicals	-	-
012 Materials and Supplies	2,693.76	663.89
015 Repairs and Maintenance -Equipment		
016 Contract Employment	12,400.00	3500.00
017 Training		
021 Repairs and Maintenance - Building		1220.00
057 Postage		
061 Insurance		
062 Promotions, Publicity and Printing		
066 Hosting of Conferences, Seminars and Other Functions		
 <b>SUB TOTAL</b>	 21,963.95	 8708.91
<b>CARRIED FORWARD</b>	<b>21,963.95</b>	<b>8708.91</b>

**POINT FORTIN CIVIC CENTRE  
INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Year ended 30/09/2022 \$	Comparative Figure 30/09/2021 \$
<b>BROUGHT FORWARD</b>	21,963.95	8708.91
<b>03 - MINOR EQUIPMENT PURCHASES</b>		
003 Furniture and Furnishings	-	
004 Other Minor Equipment	-	
Bank Charges	<u>354.60</u>	
<b>TOTAL EXPENDITURE</b>	<u><b>22,318.55</b></u>	<b>8708.91</b>
ADD: Adjustment of Cheque # 13698 (overstated)	<u>0.76</u>	
<b>SURPLUS</b>	38,461.34	
<b>CASH BOOK BALANCE AS AT 01/10/2021</b>	<u>2,832.17</u>	
<b>CASH BOOK BALANCE AS AT 30/09/2022</b>	<u><b>41,293.51</b></u>	

The accompanying notes on pages 3 to 4 form an integral part of these financial statements.

  
Mr. Varma Boodoosingh  
Manager

Point Fortin Civic Centre

**POINT FORTIN CIVIC CENTRE**

Date: 9-8-22



**POINT FORTIN CIVIC CENTRE  
NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2022**

**1. BACKGROUND:**

The Point Fortin Civic Centre was created by Cabinet Minute No. 852 dated May 08, 1969 and is a section/department of the Community Development Division. During the above period this Division was under the ambit of the Ministry of Sport and Community Development. This non-profitable organization was established to serve the community in the sphere of culture, sports and academic and to be used as an instrument for social education.

This is accomplished through:

- i. Coordinating and implementing programmes with a view of empowering the community and guiding them to become self-sufficient;
- ii. Providing accommodation for community meetings, seminars and educational lectures.
- iii. Hosting cultural events and providing accommodation for private functions at affordable rates.

**2. ACCOUNTING POLICY:**

The Point Fortin Civic Centre accounts are prepared on a cash basis. All accounting procedures are performed in accordance with the Financial Regulations Chapter 69:01 and the Financial Instructions, 1965 of the Government of Trinidad and Tobago.

**3. BANK ACCOUNT:**

The Point Fortin Civic Centre has a bank account at Republic Bank, Point Fortin. This account comprises subvention and income generated from the Civic Centre through rentals etc. Expenses budgeted for this fiscal year was deducted from this account.

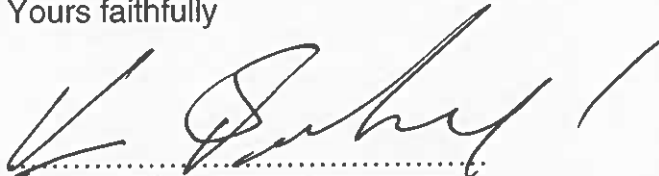
**4. BOARD OF MANAGEMENT:**

There was no Board Management appointed during the period under review. Consequently, during the period 1<sup>st</sup> October, 2021 to 30<sup>th</sup> September, 2022 the Manager of the Point Fortin Civic Centre was under the supervision of the Supervisor I, Ministry of Sport and Community Development.

**5. THE ESTABLISHMENT OF THE POINT FORTIN CIVIC CENTRE  
PRESENTLY COMPRISES:**

- i) One (1) Manager
- ii) One (1) Estate Constable
- iii) One (1) Break-Shift Watchman (Daily rated)
- iv) One (1) Clerk Stenographer (Clerk/Typist fills this position).

Yours faithfully



**MR. VARMA BOODOOSINGH  
MANAGER  
POINT FORTIN CIVIC CENTRE**

**MANAGER  
POINT FORTIN CIVIC CENTRE**