

	HIGHGATE ALLOTMENT ASSOCIATION	BREAKDOWN OF ACCOUNTS		
Note	STOCK ACCOUNT	2014		2015
1	Stock at start of year	4113.85		3603.90
	Add Stock Purchases	2779.85		1626.79
	Less Stock Sales	-3046.30		-1904.90
2	Less Spoilage	-243.50		0.00
3	Stock at end of year	3603.90		3325.79
	Notes			
	The stock account shows the value of the items held for sale in the shed			
1	Stock at start of the year is the value at the previous 31 December, carried over to 1 January following year.			
2	Spoilage is the difference between calculated year end stock and the value of actual stock counted.			
3	Stock at end of the year is the value of a manual stock take of items x sales price at 31 December.			
	BANK - TRADING ACCOUNT	2014		2015
	Balance at start of year	2501.06		2412.18
	Add Shed Sales	3046.30		1904.90
	Add Subscriptions	116.00		90.00
	Less Stock Purchases	-2779.85		-1626.79
	Less General Expenses	-271.33		-331.55
1	Less Transfers to Deposit Account	-200.00		0.00
	Balance at end of year	2412.18		2448.74
	Notes			
	The trading account shows the value of the current account used for stock payments and receipts.			
1	Transfers made for historic reasons to ensure the bank deposit account exceeds the replacement value of stock in the shed.			
	BANK - DEPOSIT ACCOUNT	2014		2015
	Balance at start of year	6658.03		6861.40
	Add receipts from the bank Trading Account	200.00		0.00
	Add interest received	3.27		3.43
	Balance at end of year	6861.30		6864.83
	Notes			
	The bank deposit account shows the value of the funds held by the HAA as insurance for stocks in the shed			
	BANK- HARINGEY REPAIRS ACCOUNT	2014		2015
	Balance at start of year	9124.13		9800.52
	Add receipt from Haringey	966.00		966.00
	Less site clearance	-40.00		0.00
	Less shed repairs	-249.61		0.00
	Less Working Party insurance			-35.00
	Less water hydrant key			-20.20
	Less waste collection			-5.00
	Balance at end of year	9800.52		10706.32
	Notes			
	The Haringey Repairs Account is a ring-fenced account for the upkeep of the allotment site			

	HAA ACCOUNTS	AT THE YEAR END 31 DECEMBER 2015			
Note	PROFIT AND LOSS STATEMENT		2014		2015
	Shed Sales		3046.30		1904.90
	Stock at start of year	4113.85		3603.90	
1	Add Stock Purchases	2779.85		1626.79	
	Less Stock at end of year	-3603.90		-3325.79	
	Cost of Sales		3289.80		1904.90
	Gross Profit (Loss)		(243.50)		0.00
2	Add Shed Subscriptions		116.00		90.00
	Add Bank Interest received		3.27		3.43
3	Less General Expenses		-271.33		-331.55
	Net Profit (Loss)		(395.56)		(238.12)
	BALANCE SHEET		2014		2015
	Stock Account		3603.90		3325.79
4	Bank- Trading Account		2412.18		2448.74
4	Bank - Deposit Account		6861.30		6864.83
4	Bank- Haringey Repairs Account		9800.52		10706.32
5	Petty Cash		0.00		0.00
6	Add Debtors		0.00		0.00
6	Less Creditors		0.00		0.00
	Net Assets		22677.90		23345.68
	Notes		2014		2015
1	Boston Bulb £109.65. Wrights Supplies £1517.14 (2015)				
2	Subscriptions collected by Jim at start of year £4 for allotment; £2 for senior citizens. For HAA admin costs.				
3	General Expenses:				
	Gratuities to drivers		10.00		10.00
	Gate keys refunds		28.00		13.00
	Land Registry records		0.00		61.00
	Website		58.00		79.00
	Wheelbarrow repairs		60.00		50.00
	Gate keys purchased		0.00		65.00
	Stationery and telephone		66.40		0.00
	AGM refreshments		10.00		8.32
	AGM printing and postage		38.93		42.48
	Miscellaneous		0.00		2.75
	Total General Expenses		271.33		331.55
4	Bank accounts have been checked to the Bank statements.				
5	No Petty Cash held at year end				
6	All amounts are paid/received in the year. No amounts were owing or due.				