

HAA SUMMARY OF STOCK AND BANK ACCOUNTS FOR THE YEAR				HAA PROFIT AND LOSS AND BALANCE SHEET YEAR TO 31 DECEMBER			
Note	STOCK ACCOUNT	2018	2017	Note	PROFIT AND LOSS STATEMENT	2018	2017
	The stock account is an analysis of movements on stock over the year				Sales	4915.86	3166.66
1	Stock at the start of the year	1278.94	881.92		Stock at the start of the year	-1278.94	-881.92
4	Add Purchases	4038.94	3497.83	4	Add Stock Purchases	-4038.94	-3497.83
	Less Sales	-4915.86	-3166.66		Less Stock at the end of the year	1249.71	1278.94
2	Gross Profit on Sales less the cost of write-offs and spoilage	847.69	65.85		Cost of Sales	-4068.17	-3100.81
					Gross Profit (Loss) 2018 17% 2017 2% on sales	847.69	65.85
					Add Haringey receipt	2006.00	966.00
					Add Haringey solar grant	1000.00	0.00
					Add Bank Interest received	14.92	0.00
				5	Less Expenses	-1207.92	-2823.27
3	Stock at the end of December	1249.71	1278.94		Net Profit (Loss)	2660.69	-1791.42
BANK - TRADING ACCOUNT				BALANCE SHEET			
		2018	2017			2018	2017
	The Bank Trading Account is used for purchases and sales of stock				Stock Account	1249.71	1278.94
	Balance at the start of the year	3347.48	3573.65	6	Bank- Trading Account	4164.40	3347.48
	Add Sales	4915.86	3166.66	6	Bank- Repairs Account	8106.21	6253.13
	Less Stock Purchases	-4038.94	-3347.83	6	Bank - Deposit Account	6883.19	6868.27
	Less Expenses (see analysis attached)	-60.00	-45.00	7	Petty Cash	20.00	20.00
				8	Add Debtors	0.00	-150.00
					Less Creditors	0.00	0.00
	Bank Balance at the end of December	4164.40	3347.48		Net Assets	20423.51	17617.82
BANK- REPAIRS ACCOUNT				Notes			
		2018	2017				
	The Bank Repairs Account is used for expenditure on the upkeep of the site			1	Stocks are held at the lower of latest purchase price or written down value		
	Balance at the start of the year	6253.13	8065.40	2	Gross Profit on Sales less the cost of write-offs and spoilage		
	Add receipt from Haringey	2006.00	966.00	3	The value of stock at the December end of year stock take		
	Add Haringey solar grant	1000.00	0.00	4	Horticultural Supplies £1810.19; Thompson £2130.00; Boston Bulb £98.75 = £4038.94		
	Less repairs and expenses (see analysis sheet 2 attached)	-1152.92	-2778.27	5	Expenses: see analysis of 2018 and 2017 expenses attached		
	Bank Balance at the end of December	8106.21	6253.13	6	Bank accounts have been checked to the Bank statements.		
				7	A Petty Cash float is held of £20.		
				8	This adjustment does not affect 2018		
					This is an adjustment to increase 2017 purchases from £3347.83 to £3497.83		
					A credit note from Horticultural Supplies in 2016 for £150 was brought to our attention in 2017.		
					As a result, 2016 purchases were reduced and 2017 purchases increased.		
BANK - DEPOSIT ACCOUNT							
		2018	2017				
	The bank deposit account shows the funds held on deposit by the HAA						
	Balance at the start of the year	6868.27	6868.27				
	Add receipts from the bank Trading Account	0.00	0.00				
	Add interest received	14.92	0.00				
	Bank Balance at the end of December	6883.19	6868.27				

<b>EXPENSES &amp; SUNDRY RECEIPTS</b>	<b>2018</b>	<b>2017</b>
<b>Repairs Account</b>	<b>Total</b>	<b>Total</b>
Equipment cost, maintenance	-236.63	-739.94
Tree cutting, site clearance	-470.00	-223.62
Signage, hazard marking tape etc	-15.29	-280.14
Gate expenses, fence, tree stump	0.00	-228.98
Web-site, stationery, Simplist email	-288.58	-129.98
Repair of water pipes	0.00	-196.91
Disabled access expenses	0.00	-153.50
Notice board, cord, tape, trunk	0.00	-146.95
Wheel barrow expenses	-19.36	-136.82
Shed repairs, locks, expenses	-80.44	-135.11
Flower Bed, AGM exp, BBQ net.	128.83	-131.15
Stencil kit, paint, stapler	0.00	-130.14
Main gate keys, shed keys	-148.50	-102.88
Shed heater and gas bottle	-78.47	-94.99
Fire extinguisher, first aid kit	0.00	-78.58
Security lights, motion sensor LEDs	0.00	-78.08
Skip cost net of receipts	-74.50	0.00
Sundry	-57.98	0.00
Receipts equipment hire	43.00	0.00
Receipts key sales, plot signs.	145.00	59.50
Highgate Hospital; exp reimbursed	0.00	150.00
<b>Total Repairs Account</b>	<b>-1152.92</b>	<b>-2778.27</b>
<b>Trading Account</b>		
Tips to drivers	<b>-55.00</b>	<b>-45.00</b>
<b>Grand Total</b>	<b>-1207.92</b>	<b>-2823.27</b>