## HAA SUMMARY OF STOCK AND BANK ACCOUNTS

| Note | STOCK ACCOUNT | 2018 | 2019 |
| :---: | :---: | :---: | :---: |
|  | The stock account is an analysis of movements on stock over six months |  |  |
| 1 | Stock at the start of the year | 1278.94 | 1249.71 |
| 4 | Add Purchases | 3181.49 | 3145.65 |
|  | Less Sales | -3764.55 | -3804.11 |
| 2 | Gross Profit on Sales less the cost of write-offs and spoilage | 651.40 | 423.17 |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 3 | Stock at the end of June | 1347.28 | 1014.42 |
|  |  |  |  |
|  | BANK - TRADING ACCOUNT | 2018 | 2019 |
|  | The Bank Trading Account is used for purchases and sales of stock |  |  |
|  | Balance at the start of the year | 3347.48 | 4164.40 |
|  | Add Sales | 3764.55 | 3804.11 |
|  | Less Stock Purchases | -3181.49 | -3145.65 |
|  | Less Expenses (see analysis attached) | -50.00 | -25.00 |
|  |  |  |  |
|  |  |  |  |
|  | Bank Balance at the end of June | 3880.54 | 4797.86 |
|  |  |  |  |
|  | BANK- REPAIRS ACCOUNT | 2018 | 2019 |
|  | The Bank Repairs Account is used for expenditure on the upkeep of the site |  |  |
|  | Balance at the start of the year | 6253.13 | 8106.21 |
|  | Add receipt from Haringey | 0.00 | 0.00 |
|  | Add Haringey solar grant | 1000.00 | 0.00 |
|  | Less repairs and expenses (see analysis sheet 2 attached) | -964.42 | -509.04 |
|  | Bank Balance at the end of June | 6288.71 | 7597.17 |
|  |  |  |  |
|  | BANK - DEPOSIT ACCOUNT | 2018 | 2019 |
|  | The bank deposit account shows the funds held on deposit by the HAA |  |  |
|  | Balance at the start of the year | 6869.47 | 6883.19 |
|  | Add receipts from the bank Trading Account | 0.00 | 0.00 |
|  | Add interest received | 6.86 | 6.86 |
|  | Bank Balance at the end of June | 6876.33 | 6890.05 |

## HAA PROFIT \& LOSS AND BALANCE SHEET SIX MONTHS TO 30 JUNE 2019

| Note | PROFIT AND LOSS STATEMENT |  | 2018 |  | 2019 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Sales |  | 3764.55 |  | 3804.11 |
|  | Stock at the start of the year | -1278.94 |  | -1249.71 |  |
| 4 | Add Stock Purchases | -3181.49 |  | -3145.65 |  |
|  | Less Stock at the end of June | 1347.28 |  | 1014.42 |  |
|  | Cost of Sales |  | -3113.15 |  | -3380.94 |
| 5 | Gross Profit (Loss) 2018 17\% 2019 11\% on sales |  | 651.40 |  | 423.17 |
|  | Add Haringey receipt |  | 0.00 |  | 0.00 |
|  | Add Haringey solar grant |  | 1000.00 |  | 0.00 |
|  | Add Bank Interest received |  | 6.86 |  | 6.86 |
| 6 | Less Expenses |  | -1014.42 |  | -534.04 |
|  | Net Profit (Loss) |  | 643.84 |  | -104.01 |
|  |  |  |  |  |  |
|  | BALANCE SHEET |  | 2018 |  | 2019 |
|  | Stock Account |  | 1347.28 |  | 1014.42 |
| 7 | Bank- Trading Account |  | 3880.54 |  | 4797.86 |
| 7 | Bank- Repairs Account |  | 6288.71 |  | 7597.17 |
| 7 | Bank - Deposit Account |  | 6876.33 |  | 6890.05 |
| 8 | Petty Cash |  | 20.00 |  | 20.00 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | Net Assets |  | 18412.86 |  | 20319.50 |
|  |  |  |  |  |  |
|  | Notes |  |  |  |  |
| 1 | Stocks are held at the lower of latest purchase price or written down valu | alue |  |  |  |
| 2 | Gross Profit on Sales less the cost of write-offs and spoilage |  |  |  |  |
| 3 | The value of stock at the end of June stock take |  |  |  |  |
| 4 | Horticultural Supplies $£ 1648.15$; Thompson $£ 1420.00$; Boston Bulb $£ 77$ | . $50=£ 31$ | . 65 |  |  |
| 5 | Metaldehyd (Doff Slug pellets) write off $39 \times £ 2.44=£ 95.16$ |  |  |  |  |
|  | Gross Profit 14\% before write off. |  |  |  |  |
| 6 | Expenses: see analysis of half year 2018 and 2019 expenses attached |  |  |  |  |
| 7 | Bank accounts have been checked to the Bank statements. |  |  |  |  |
| 8 | A Petty Cash float is held of $£ 20$. |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |


| EXPENSES \& SUNDRY RECEIPTS | 6 months June 2019 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 6 months June 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Repairs Account | Total |  | Sub |  | Sub |  | Sub |  | Sub |  | Sub |  | Sub |  | Sub |  | Sub |  | Sub |  | Sub | Total |
| Equipment cost, maintenance | -101.28 | 136 | -15.16 | 138 | -9.60 | 145 | -12.97 | 147 | -25.00 | 151 | -31.00 | 154 | -7.55 |  |  |  |  |  |  |  |  | -178.17 |
| Tree cutting, site clearance | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | -270.00 |
| Signage, hazard marking tape etc | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Gates and fencing expenses | -63.71 | 140 | -63.71 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Web-site, stationery,Simplist email | -186.66 | 131 | -17.36 | 142 | -60.00 | 145 | -91.33 | 149 | -17.97 |  |  |  |  |  |  |  |  |  |  |  |  | -256.83 |
| Repair of water pipes, plumbing | -13.26 | 136 | -2.94 | 138 | -10.32 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Disabled access expenses | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Notice board, cord, tape, trunk | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Wheel barrow expenses | -42.68 | 132 | -42.68 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Shed repairs, locks, expenses | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | -80.44 |
| Flower Bed,AGM exp, BBQ net. | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Stencil kit, paint, stapler | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Main gate keys, shed keys | -104.98 | 128 | -35.00 | 130 | -10.00 | 132 | -19.98 | 155 | -40.00 |  |  |  |  |  |  |  |  |  |  |  |  | -148.50 |
| Shed heater and gas bottle | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | -38.00 |
| Fire extinguisher, first aid kit | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Security lights, motion sensor LEDs | -84.97 | 148 | -101.97 | 156 | 17.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.00 |
| Skip cost net of receipts | 0.00 |  | 0.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | -74.50 |
| Sundry | -50.00 | 129 | -50.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | -49.98 |
| Receipts equipment hire | 68.50 | 133 | 3.00 | 134 | 8.00 | 135 | 7.00 | 137 | 3.00 | 141 | 5.00 | 143 | 2.00 | 146 | 3.00 | 150 | 11.50 | 152 | 17.00 | 153 | 9.00 | 17.00 |
| Receipts key sales, plot signs. | 70.00 | 127 | 30.00 | 139 | 30.00 | 144 | 10.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 115.00 |
| Total Repairs Account | -509.04 |  | -295.82 |  | -34.92 |  | -107.28 |  | -79.97 |  | -26.00 |  | -5.55 |  | 3.00 |  | 11.50 |  | 17.00 |  | 9.00 | -964.42 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Trading Account |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tips to drivers | -25.00 |  | -5.00 |  | -5.00 |  | -5.00 |  | -5.00 |  | -5.00 |  |  |  |  |  |  |  |  |  |  | -50.00 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Grand Total | -534.04 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | -1,014.42 |

