

HAA SUMMARY OF STOCK AND BANK ACCOUNTS				HAA PROFIT & LOSS AND BALANCE SHEET SIX MONTHS TO 30 JUNE 2019				
Note	STOCK ACCOUNT	2018	2019	Note	PROFIT AND LOSS STATEMENT	2018	2019	
	The stock account is an analysis of movements on stock over six months				Sales	3764.55	3804.11	
1	Stock at the start of the year	1278.94	1249.71		Stock at the start of the year	-1278.94	-1249.71	
4	Add Purchases	3181.49	3145.65	4	Add Stock Purchases	-3181.49	-3145.65	
	Less Sales	-3764.55	-3804.11		Less Stock at the end of June	1347.28	1014.42	
2	Gross Profit on Sales less the cost of write-offs and spoilage	651.40	423.17		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	
3	Stock at the end of June	1347.28	1014.42		Net Profit (Loss)	643.84	-104.01	
BANK - TRADING ACCOUNT				BALANCE SHEET				
	The Bank Trading Account is used for purchases and sales of stock				Stock Account	1347.28	1014.42	
	Balance at the start of the year	3347.48	4164.40	7	Bank- Trading Account	3880.54	4797.86	
	Add Sales	3764.55	3804.11	7	Bank- Repairs Account	6288.71	7597.17	
	Less Stock Purchases	-3181.49	-3145.65	7	Bank - Deposit Account	6876.33	6890.05	
	Less Expenses (see analysis attached)	-50.00	-25.00	8	Petty Cash	20.00	20.00	
	Bank Balance at the end of June	3880.54	4797.86		Net Assets	18412.86	20319.50	
BANK- REPAIRS ACCOUNT				Notes				
	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	8106.21	2	Gross Profit on Sales less the cost of write-offs and spoilage			
	Add receipt from Haringey	0.00	0.00	3	The value of stock at the end of June stock take			
	Add Haringey solar grant	1000.00	0.00	4	Horticultural Supplies £1648.15; Thompson £1420.00; Boston Bulb £77.50 = £3145.65			
	Less repairs and expenses (see analysis sheet 2 attached)	-964.42	-509.04	5	Metaldehyd (Doff Slug pellets) write off 39 x £2.44 = £95.16			
	Bank Balance at the end of June	6288.71	7597.17		Gross Profit 14% before write off.			
BANK - DEPOSIT ACCOUNT				6	Expenses: see analysis of half year 2018 and 2019 expenses attached			
	The bank deposit account shows the funds held on deposit by the HAA			7	Bank accounts have been checked to the Bank statements.			
	Balance at the start of the year	6869.47	6883.19	8	A Petty Cash float is held of £20.			
	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					

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