

HAA SUMMARY OF STOCK AND BANK ACCOUNTS FOR 2019

Note	STOCK ACCOUNT	2018	2019
	The stock account is an analysis of movements on stock over the year		
1	Stock at the start of the year	1278.94	1249.71
4	Add Purchases	4038.94	4138.25
	Less Sales	-4915.86	-4672.64
2	Gross Profit on Sales less the cost of write-offs and spoilage	847.69	602.18
3	Stock at the end of December	1249.71	1317.50

HAA PROFIT AND LOSS AND BALANCE SHEET FOR 2019

Note	PROFIT AND LOSS STATEMENT	2018	2019
	Sales	4915.86	4672.64
	Stock at the start of the year	-1278.94	-1249.71
4	Add Stock Purchases	-4038.94	-4138.25
	Less Stock at the end of the year	1249.71	1317.5
	Cost of Sales	-4068.17	-4070.46
	Gross Profit (Loss) 2018 17% 2019 13% on sales	847.69	602.18
	Add Haringey receipt	2006.00	2006.00
	Add Haringey solar grant	1000.00	0.00
	Add Bank Interest received	14.92	13.74
5	Less Expenses	-1207.92	-516.84
	Net Profit (Loss)	2660.69	2105.08

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	4915.86	4672.64
Less Stock Purchases	-4038.94	-4138.26
Less Expenses (see analysis attached)	-60.00	-35.00
Bank Balance at the end of December	4164.40	4663.78

BALANCE SHEET

	2018	2019
Stock Account	1249.71	1317.50
6 Bank- Trading Account	4164.40	4663.79
6 Bank- Repairs Account	8106.21	9620.37
6 Bank - Deposit Account	6883.19	6896.93
7 Petty Cash	20.00	20.00
8 Add Debtors	0.00	0.00
Less Creditors	0.00	0.00
Net Assets	20423.51	22518.59

BANK- REPAIRS ACCOUNT

	2018	2019
The Bank Repairs Account is used for expenditure on upkeep of the site		
Balance at the start of the year	6253.13	8106.21
Add receipt from Haringey	2006.00	2006.00
Add Haringey solar grant	1000.00	0.00
Less repairs and expenses (see analysis sheet 2 attached)	-1152.92	-491.84
Bank Balance at the end of December	8106.21	9620.37

Notes

1	Stocks are held at the lower of latest purchase price or written down value		
2	Gross Profit on Sales less the cost of write-offs and spoilage		
3	The value of stock at the December end of year stock take		
4	Horticultural Supplies £2238.50; Thompson £1800; Boston Bulb £99.75 = £4138.25		
5	Expenses: see analysis of 2019 and 2018 expenses attached		
6	Bank accounts have been checked to the Bank statements.		
7	A Petty Cash float is held of £20.		

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	6868.27	6883.19
Add receipts from the bank Trading Account	0.00	0.00
Add interest received	14.92	13.74
Bank Balance at the end of December	6883.19	6896.93

EXPENSES & SUNDRY RECEIPTS	2019	2018
Repairs Account	Total	Total
Equipment cost, maintenance	-127.86	-236.63
Tree cutting, site clearance	0.00	-470.00
Signage, hazard marking tape etc	0.00	-15.29
Gates and fencing expenses	-63.71	0.00
Web-site, stationery,Simplist email	-204.63	-288.58
Repair of water pipes, plumbing	-13.26	0.00
Disabled access expenses	0.00	0.00
Notice board,cord, tape, trunk	0.00	0.00
Wheel barrow expenses	-42.68	-19.36
Shed repairs, locks, expenses	0.00	-80.44
AGM exp, BBQ net.	50.75	128.83
Stencil kit, paint, stapler	0.00	0.00
Main gate keys, shed keys	-104.98	-148.50
Shed heater and gas bottle	0.00	-78.47
Fire extinguisher, first aid kit	0.00	0.00
Security lights, motion sensor LEDs	-84.97	0.00
Skip cost net of receipts	-80.00	-74.50
Sundry	-50.00	-57.98
Receipts equipment hire	104.50	43.00
Receipts key sales, plot signs.	125.00	145.00
Total Repairs Account	-491.84	-1152.92
	-491.84	
Trading Account		
Tips to drivers	-35.00	-55.00
Grand Total	-526.84	-1207.92