

HAA SUMMARY OF STOCK AND BANK ACCOUNTS FOR 2020				HAA PROFIT & LOSS AND BALANCE SHEET FOR 2020			
Note	STOCK ACCOUNT	2020	2019	Note	PROFIT AND LOSS STATEMENT	2020	2019
	The stock account is an analysis of movements on stock over the year				Sales	8795.76	4672.64
1	Stock at the start of the year	1317.50	1249.71		Stock at the start of the year	-1317.50	-1249.71
4	Add Purchases	8031.80	4138.25	4	Add Stock Purchases	-8031.80	-4138.25
	Less Sales	-8795.76	-4672.64		Less Stock at the end of the year	1425.46	1317.50
2	Gross Profit on Sales less the cost of write-offs and spoilage	871.92	602.18		Cost of Sales	-7923.84	-4070.46
				5	Gross Profit on Sales 2019 13% 2020 10%	871.92	602.18
					Add Haringey receipt	2006.00	2006.00
					Add Bank Interest received	5.39	13.74
				6	Less Expenses	-1447.81	-516.84
3	Stock at the end of the year	1425.46	1317.50		Net Profit (Loss)	1435.50	2105.08
BANK - TRADING ACCOUNT				BALANCE SHEET			
		2020	2019			2020	2019
	The Trading Account is used for purchases and sales of stock				Stock Account	1425.46	1317.50
	Balance at the start of the year	4663.79	4164.40	7	Bank- Trading Account	5317.75	4663.79
	Add Sales	8795.76	4672.64	7	Bank- Repairs Account	10288.56	9620.37
	Less Stock Purchases	-8031.80	-4138.25	7	Bank - Deposit Account	6902.32	6896.93
	Less Expenses (see analysis attached)	-110.00	-35.00	8	Petty Cash	20.00	20.00
	Bank Balance at the end of the year	5317.75	4663.79		Net Assets	23954.09	22518.59
BANK- REPAIRS ACCOUNT				Notes			
		2020	2019				
	The Repairs Account is used for expenditure on the upkeep of the site			1	Stocks are held at the lower of the latest purchase price or written down value		
	Balance at the start of the year	9620.37	8106.21	2	Gross Profit on Sales less the cost of write-offs and spoilage		
	Add receipt from Haringey	2006.00	2006.00	3	The value of stock at the end of year stock take		
	Less repairs and expenses (see analysis sheet 2 attached)	-1337.81	-491.84	4	Horticultural Supplies £3867.13, Thompsons £2270, Sunshine Garden Centre £1002.77, Strulch £698.00, Sundry £193.90 = £8031.80		
				5	Reasons for the low margin of 10% rather than planned 14/15% a)Purchases from Sunshine Garden Centre were sold at cost. b)Suppliers price increases not passed on in increased selling prices in 2020.		
	Bank Balance at the end of the year	10288.56	9620.37	6	Expenses: see analysis of 2019 and 2020 expenses attached		
BANK - DEPOSIT ACCOUNT				7	Bank accounts have been checked to the Bank statements.		
		2020	2019	8	A Petty Cash float is held of £20.		
	The bank deposit account shows the funds held on deposit by the HAA						
	Balance at the start of the year	6896.93	6883.19				
	Add receipts from the bank Trading Account	0.00	0.00				
	Add interest received	5.39	13.74				
	Bank Balance at the end of the year	6902.32	6896.93				

EXPENSES & SUNDRY RECEIPTS	2020	2019
Repairs Account	Total	Total
Tree cutting	-600.00	0.00
Site clearance	-120.00	-80.00
Equipment cost, maintenance	-163.72	-127.86
Gates and fencing expenses	0.00	-63.71
Web-site, stationery, Simplist email	-165.92	-204.63
Repair of water pipes, plumbing	-133.68	-13.26
Wheel barrow expenses	-192.49	-42.68
Main gate keys, shed keys	-105.00	-104.98
Security lights, motion sensor LEDs	0.00	-84.97
Sundry	0.00	-40.00
AGM expenses, BBQ revenue	0.00	50.75
Receipts equipment hire	51.00	104.50
Receipts key sales, plot signs.	92.00	125.00
Total Repairs Account	-1337.81	-481.84
Trading Account		
Tips to drivers	-110.00	-35.00
Grand Total	-1447.81	-516.84