

Business Martock Charity Shop  
Type Sole trader  
Method Trial balance to be entered manually  
Version last updated May 2017  
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Cleared Notes/ Comments/ Outstanding points

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## Template history

Version

Change

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May 2017	Chartered Accountants' reports. Reference changed to TECH08/16AAF
Dec 2010	ICAEW accountants report updated with AAF 03/10
Jul 2008	Profit and loss account and balance sheet re-organised to match the layout in the 2007/8 self-employment tax return
Jan 2006	The words <i>In accordance with the engagement letter dated...</i> have been removed from the Approval statement. There is no mandatory format for this statement
Jan 2006	NotesPL Accounting basis note altered

Martock Charity Shop		Before adj's	Adj 1	Current year	Comparative
Trial balance	AutoHide is on	£	£	£	£
Enter debits as + and credits as - [assets and expenses are debits]					
PROFIT AND LOSS ACCOUNT					
Sales	Sales			0	0
	Shop income	(42,122)		(42,122)	(36,791)
Cost of sales	Total grants and donations	27,057		27,057	19,516
	Purchases			0	0
	Decrease in stocks			0	0
	Direct labour			0	0
	Discounts allowed			0	0
	Commissions payable			0	0
	Other direct costs			0	0
Construction industry	Subcontractor costs			0	0
Other business income	Local Government grants			0	0
	Interest receivable			0	0
	Rental income			0	0
	Discounts received			0	0
Employee costs	Wages and salaries			0	0
	Pensions			0	0
	Bonuses			0	0
	Employer's NI			0	0
	Temps and recruitment			0	0
	Staff training and welfare			0	0
Car, van and travel	Motor expenses			0	0
	Travel and subsistence			0	0
Premises costs	Rent	7,200		7,200	7,200
	Rates	133		133	100
	Light and heat	1,273		1,273	533
	Property insurance			0	0
	Service charges			0	0
	Waste services	3,532		3,532	2,983
	Cleaning			0	0
	Use of home			0	0
Repairs and renewals	Repairs and maintenance	155		155	596
Office costs	Telephone and fax			0	0
	Postage			0	0
	Stationery and printing	121		121	79

Martock Charity Shop		Before adj's	Adj 1	Current year	Comparative
Trial balance	AutoHide is on	£	£	£	£
Enter debits as + and credits as - [assets and expenses are debits]					
	Courier services			0	0
	Information and publications			0	0
	Equipment expensed			0	0
	Hire of equipment			0	0
	Software			0	0
	Other insurance costs	460		460	395
Advertising & entertaining	Advertising and PR			0	0
	Entertaining			0	0
Interest	Interest			0	0
Other finance charges	Bank charges			0	0
	Hire purchase and lease interest			0	0
Bad debts	Bad debts			0	0
Professional costs	Accountants fees	60		60	60
	Solicitors fees			0	0
	Other legal and professional			0	0
	Consultancy fees			0	0
	Management fees			0	0
	Professional indemnity insurance			0	0
Depreciation & p/l on sale	Depreciation			0	0
	Amortisation of goodwill			0	0
	Profit/loss on sale of fixed assets			0	0
Other business expenses	Subscriptions			0	0
	Sundry expenses			0	0
				0	0
				0	0
				0	0
				0	0
(Profit)/loss		(2,131)	0	(2,131)	(5,329)
BALANCE SHEET					
Plant and machinery	Cost - b/fwd			0	0
	Cost - additions			0	0
	Cost - disposals			0	0
	Depreciation - b/fwd			0	0
	Depreciation - charge for the year			0	0

## Trial balance

**AutoHide is on**

Enter debits as + and credits as - [assets and expenses are debits]

Trial balance		Before adj's	Adj 1	Current year	Comparative
Enter debits as + and credits as - [assets and expenses are debits]		£	£	£	£
Motor vehicles	Depreciation - disposals			0	0
	Cost - b/fwd			0	0
	Cost - additions			0	0
	Cost - disposals			0	0
	Depreciation - b/fwd			0	0
	Depreciation - charge for the year			0	0
Spare	Depreciation - disposals			0	0
	Cost - b/fwd			0	0
	Cost - additions			0	0
	Cost - disposals			0	0
	Depreciation - b/fwd			0	0
	Depreciation - charge for the year			0	0
Other fixed assets	Depreciation - disposals			0	0
	Premises			0	0
	Goodwill			0	0
	Investments			0	0
	Stock and work in progress			0	0
	Trade debtors			0	0
Assets	Cash in hand			0	0
	Other current assets and prepayments			0	0
	Bank/building society balances	23,807		23,807	21,570
	Liabilities			0	0
	Loans and overdrawn bank accounts			0	0
	Trade creditors	(210)		(210)	(104)
Capital account	Other liabilities and accruals			0	0
	Loans due after more than one year			0	0
	Balance at start of period	(21,466)		(21,466)	(16,137)
	Capital introduced			0	0
	Drawings			0	0
				0	0
Totals (all should be zero)		0	0	0	0

**Martock Charity Shop****Data not obtained from trial balance***Enter numbers as + unless indicated*

Current year

Comparative

Units (eg £ or £000)

£

*include a trailing space*

Name of accountants

Pinnacle Accountancy Services (SW) Limited

Type of firm (eg Chartered Accountants)

Certified Practising Accountants

Address of accountants

Address line 1

2nd Floor Commerce House

Address line 2

North Street

City or town

MARTOCK

County or region

Somerset

Postcode

TA12 6DH

Name of proprietor signing balance sheet

Mrs E Bowden

Date of signing

15.01.2024

Date of engagement letter (required for  
Chartered Accountants report only)

Martock Charity Shop

Accounts

31 March 2023

## **Martock Charity Shop**

### **Approval statement**

I approve the accounts which comprise of the Profit and Loss Account and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Pinnacle Accountancy Services (SW) Limited with all information and explanations necessary for their compilation.

Mrs E Bowden

15.01.2024



## **Martock Charity Shop**

### **Accountants' report on the unaudited accounts to Martock Charity Shop**

You have approved the accounts for the year ended 31 March 2023 which comprise the Profit and Loss Account and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Pinnacle Accountancy Services (SW) Limited  
Certified Practising Accountants

2nd Floor Commerce House  
North Street  
MARTOCK  
Somerset  
TA12 6DH

15.01.2024

**Martock Charity Shop**  
**Profit and Loss Account**  
**for the year ended 31 March 2023**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Sales</b>	42,122	36,791
Cost of sales	27,057	19,516
<b>Gross profit</b>	<u>15,065</u>	<u>17,275</u>
<b>Expenses</b>		
Rent, rates, power and insurance costs	12,138	10,816
Repairs and renewals of property and equipment	155	596
Telephone, fax, stationery and other office costs	581	474
Accountancy, legal and other professional fees	60	60
	<u>12,934</u>	<u>11,946</u>
<b>Profit</b>	<u>2,131</u>	<u>5,329</u>

**Martock Charity Shop**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the figures to be filed with the Charities Commission.

**2 Profit and loss account analysis**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Shop income	<u>42,122</u>	<u>36,791</u>
<b>Charitable Grants and Donations</b>		
Total grants and donations	<u>27,057</u>	<u>19,516</u>
<b>Rent, rates, power and insurance costs</b>		
Rent	7,200	7,200
Rates	133	100
Light and heat	1,273	533
Waste services	<u>3,532</u>	<u>2,983</u>
	<u>12,138</u>	<u>10,816</u>
<b>Repairs and renewals of property and equipment</b>		
Repairs and maintenance	<u>155</u>	<u>596</u>
<b>Telephone, fax, stationery and other office costs</b>		
Stationery and printing	121	79
Other insurance costs	<u>460</u>	<u>395</u>
	<u>581</u>	<u>474</u>
<b>Accountancy, legal and other professional fees</b>		
Accountants fees	<u>60</u>	<u>60</u>

*Formula driven text is placed here and then referred to by cells in the main body of the accounts*

for the year ended 31 March 2023  
for the period ended 31 March 2023  
for the period from 1 April 2022 to 31 March 2023

for the year ended 31 March 2023  
for the year ended 31 March 2023

You have approved the accounts for the year ended 31 March 2023 which comprise  
the Profit and Loss Account and the related notes

. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

In accordance with the engagement letter dated 0 January 1900, we have prepared for your approval the accounts of Martock Charity Shop for the year ended 31 March 2023 which comprise of

from the entity's accounting records and from information and explanations you have given to us.

You have approved the accounts for the year ended 31 March 2023

and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

I approve the accounts which comprise of

. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Pinnacle Accountancy Services (SW) Limited with all information and explanations necessary for their compilation.

This report is made solely to you, in accordance with the terms of our engagement letter dated 0 January 1900.

Our work has been undertaken solely to prepare for your approval the accounts of Martock Charity Shop and state those matters that we have agreed to state to you in this report

in accordance with ICAEW Technical Release TECH08/16AAF.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mrs E Bowden for our work or for this report.

**Martock Charity Shop**  
**Workings**  
**at 31 March 2023**

*The workings below form the basis for the Fixed asset note. Whenever AutoHide is turned on or off the appropriate columns below are re-copied to the NotesBS sheet.*

**Plant, machinery and motor vehicles**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Spare</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2022	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	-	-	-	-
<b>Depreciation</b>				
At 1 April 2022	-	-	-	-
Charge for the year	-	-	-	-
On disposals	-	-	-	-
At 31 March 2023	-	-	-	-
<b>Net book value</b>				
At 31 March 2023	-	-	-	-
At 31 March 2022	-	-	-	-

**Plant, machinery and motor vehicles - previous year**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Spare</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
B/fwd	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
C/fwd	-	-	-	-
<b>Depreciation</b>				
B/fwd	-	-	-	-
Charge for the year	-	-	-	-
On disposals	-	-	-	-
C/fwd	-	-	-	-
Net book value c/fwd	-	-	-	-

**Loans and overdrawn bank accounts for tax return**

Less than one year	-
More than one year	-
	-