

THE YARPOLE COMMUNITY SHOP ASSOCIATION LIMITED

Summary of accounts for 2021 - a copy of the full accounts is available for inspection in the shop.

REVENUE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER

	2021	2020
	£	£
Turnover	138,751	167,473
Cost of sales	(111,084)	(132,446)
Gross surplus	19.9% 27,667	20.9% 35,027
Administrative expenses	(39,613)	(47,811)
Other operating income	11,662	21,023
Operating surplus	(284)	8,239
Other interest receivable and similar income	43	237
(Loss)/Surplus on ordinary activities before taxation	-0.2% (241)	5.1% 8,476
Taxation	1	0
Surplus on ordinary activities after taxation	(240)	8,476

**THE YARPOLE COMMUNITY SHOP ASSOCIATION LIMITED
BALANCE SHEETS
AS AT 31 DECEMBER**

	2021		2020	
	£	£	£	£
Fixed assets				
Tangible assets		3,847		4,054
Investments		250		250
		<u>4,097</u>		<u>4,304</u>
Current assets				
Stocks	7,073		7,292	
Debtors	16,589		16,663	
Investments	16,499		16,456	
Cash at bank and in hand	22,089		18,076	
	<u>62,250</u>		<u>58,487</u>	
Creditors: amounts falling due within one year	(11,063)		(6,632)	
Net current assets		<u>51,187</u>		<u>51,855</u>
Total assets less current liabilities		<u>55,284</u>		<u>56,159</u>
Creditors: amounts falling due after more than one year		(894)		(1,609)
Net Assets		<u><u>54,390</u></u>		<u><u>54,550</u></u>
Capital and reserves				
Called up share capital		3,910		3,920
Other reserves		740		650
Revenue account		49,740		49,980
Shareholders' funds - equity interests		<u><u>54,390</u></u>		<u><u>54,550</u></u>

THE YARPOLE COMMUNITY SHOP ASSOCIATION LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER

	2021		2020	
	£	£	£	£
Turnover				
Sales		138,751		167,473
Cost of sales				
Opening stock	7,292		6,894	
Purchases	110,865		132,844	
Closing stock	(7,073)		(7,292)	
		(111,084)		(132,446)
Gross surplus	19.9%	27,667	20.9%	35,027
Other Operating Income				
Grants receivable and released	715		10,586	
Post Office	9,850		9,441	
Donations received	1,097		996	
		11,662		21,023
Wages and salaries	19,899		19,397	
Staff Pension Costs defined contribution	572		396	
Other Staff Costs	389		350	
Rental	1		1	
Cleaning & Waste disposal	2,335		1,991	
Light & heat	2,216		2,460	
Repairs & Maintenance	1,212		2,277	
Insurance	724		690	
Coronavirus related costs	265		4,236	
Broadband	273		274	
Telephone	27		31	
Software Costs	869		916	
Legal and professional fees	50		0	
Relief Postmaster	245		727	
Accountancy	500		500	
Charitable Donations	6,934		10,335	
Bank Charges	408		608	
Credit Card charges	812		812	
Printing, Postage & Stationery	33		26	
Sundry expenses	101		278	
Depreciation	1,748		1,506	
		(39,613)		(47,811)
Operating (loss)/surplus		(284)		8,239
Bank interest received		43		237
Surplus before taxation	-0.2%	(241)	5.1%	8,476