

## Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

Michael G Neales MSC MHCIMA

Senior Consultant

The Litmus Partnership Limited

November 2018



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section one  
**auditor's notes**

## **auditor's notes**

### **for the attention of Mr Graham Swindells**

The report presents the monitoring figures for the month of November of the current year for Bishop Vesey's Grammar School ~ catering account.

We have reconciled to the contractor's trading invoices and phased budget for actual and budgeted performances. We feel the monitoring report reflects a true and fair view upon the catering services rendered for Bishop Vesey's Grammar School.

Following the end of period eight of trading, the net cost of catering is £8.8k favourable to budget, due to total sales being £14.6k over budget. Sundry expenses are also £1.3k below budget.

We have not yet received a breakdown for November's labour costs. We have requested this from the contractor and once we have received this, we shall update our monitoring accordingly.

Please note, Aspens have charged at nil cost and not included their monthly return of £786. We have requested a credit note for this, and once we have received this, we shall update our monitoring accordingly.

This document is made accessible for discussion within your forthcoming consultancy meeting with Mr Michael G Neales.

section two

**year to date  
comparative analysis ~  
budget vs actuals**

**Bishop Vesey's Grammar School Year to Date Monitoring Analysis Month Eight**  
**Budget Year ~ April 2018 to March 2019**

Budget Heading	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	% of Actual Sales	2018/19 Actual	% of Bgdld Sales	2018/19 Budget	2018/19 Variance
<b>Sales :</b>										
Sales	£57,940.95	£129,242.07	£134,063.60	£136,326.25	£144,539.36	91.53%	£178,290.93	93.25%	£167,986.16	£10,304.77
Adult Sales					£465.10	0.60%	£1,173.68			£1,173.68
Client Issues	£4,964.79	£10,337.58	£10,517.00	£10,154.41	£11,988.85	7.87%	£15,332.99	6.75%	£12,164.55	£3,168.44
<b>Total Sales</b>	<b>£62,905.74</b>	<b>£139,579.65</b>	<b>£144,580.60</b>	<b>£146,480.66</b>	<b>£156,993.31</b>	<b>100.00%</b>	<b>£194,797.60</b>	<b>100.00%</b>	<b>£180,150.71</b>	<b>£14,646.89</b>
<b>Less Consumption :</b>										
Opening Stock	£11,474.77				£33,737.61	24.36%	£47,445.17			£47,445.17
Cost of Sales	£37,121.11	£74,164.63	£66,572.04	£68,576.69	£84,686.89	48.77%	£95,012.06	48.56%	£87,481.17	£7,530.89
Less Closing Stock	<b>-£16,489.92</b>				<b>-£35,746.61</b>	<b>-25.01%</b>	<b>-£48,717.65</b>			<b>-£48,717.65</b>
<b>Total Consumption</b>	<b>£32,105.96</b>	<b>£74,164.63</b>	<b>£66,572.04</b>	<b>£68,576.69</b>	<b>£82,677.89</b>	<b>48.12%</b>	<b>£93,739.58</b>	<b>48.56%</b>	<b>£87,481.17</b>	<b>£6,258.41</b>
<b>Gross Profit :</b>										
<b>Total Gross Profit</b>	<b>£30,799.78</b>	<b>£65,415.02</b>	<b>£78,008.56</b>	<b>£77,903.97</b>	<b>£74,315.42</b>	<b>51.88%</b>	<b>£101,058.02</b>	<b>51.44%</b>	<b>£92,669.54</b>	<b>£8,388.48</b>
<b>Gross Profit %</b>	<b>48.96%</b>	<b>46.87%</b>	<b>53.96%</b>	<b>53.18%</b>	<b>47.34%</b>		<b>51.88%</b>		<b>51.44%</b>	<b>0.44%</b>
<b>Less Labour:</b>										
Basic Pay	£22,622.67	£59,655.70	£60,844.48	£66,119.22	£61,524.79	37.89%	£73,803.13	42.25%	£76,111.32	<b>-£2,308.19</b>
Employers' NI	£817.38				£4,681.02	1.22%	£2,383.45			£2,383.45
Employers Pens	£198.78				£487.12	0.26%	£501.18			£501.18
NEST Pens	£17.39									
PAYE					£2,607.60					
Overtime	£1,374.27									
Apprenticeship Levy					£303.38	0.16%	£320.20			£320.20
Other Deductions					£509.40	<b>-0.02%</b>	<b>-£44.60</b>			<b>-£44.60</b>
Sick Pay	<b>-£21.26</b>									
DBS Check	£520.00									
<b>Total Labour Costs</b>	<b>£25,529.23</b>	<b>£59,655.70</b>	<b>£60,844.48</b>	<b>£66,119.22</b>	<b>£70,113.31</b>	<b>39.51%</b>	<b>£76,963.36</b>	<b>42.25%</b>	<b>£76,111.32</b>	<b>£852.04</b>
<b>Less Expenses:</b>										
Disposables	<b>-£533.95</b>	£2,508.65	£859.70	£3,240.15	£1,824.67	0.82%	£1,605.98	2.41%	£4,343.36	<b>-£2,737.38</b>
Cleaning Materials	£497.54	£2,056.24	£994.04	£1,183.28	£1,049.58	0.33%	£651.13			£651.13
IT Equipment & Recharge	£34.00	£100.00								
Uniforms & Laundry	£1,553.45	£1,333.32	£750.00		£1,714.03	0.26%	£514.59			£514.59
Marketing Expenses	£13.79	£1,000.00	£1,000.00	£500.00	£15.54	0.01%	£28.33			£28.33
Equipment Purchases	£1,213.68	£1,500.00			£759.12	0.07%	£140.76			£140.76
Equipment Hire	£45.05		£960.00	£960.00		0.01%	£28.96			£28.96
Deep Clean	<b>-£100.00</b>	£500.00	£1,500.00	£1,350.00						
Bank / Credit Card Charges	£478.51									
Cash Collection	£81.34	£1,093.00	£2,000.00	£2,000.00						
Subcontracted Deep Clean Costs	£100.00									
Sundry Expenses	£0.50		£791.45	£832.00	<b>-£11.37</b>					
Telephone	£269.33				£64.83					
Subcontracted Refuse	£503.44									
Stationary & Postage	£336.54	£250.30	£1,079.00	£701.36	£29.95	0.03%	£64.26			£64.26
Training	£158.70	£556.16								
Depreciation		£4,000.00	£4,000.00	£4,000.00	£8,066.31	4.14%	£8,066.64	4.48%	£8,064.33	£2.31
Staff Advertising & Recruitment		£31.50								
CRB			£380.00							
Stock Movement				£320.72	<b>-£618.85</b>	0.02%	£31.27			£31.27
Management Fee	£4,225.32	£10,665.98	£10,664.33	£10,000.00	£4,000.00	2.05%	£4,000.00	2.22%	£4,000.00	
<b>Total Expenses</b>	<b>£8,877.24</b>	<b>£25,595.15</b>	<b>£24,978.52</b>	<b>£25,087.51</b>	<b>£16,893.81</b>	<b>7.77%</b>	<b>£15,131.92</b>	<b>9.11%</b>	<b>£16,407.69</b>	<b>-£1,275.77</b>
<b>Total Overheads</b>	<b>£34,406.47</b>	<b>£85,250.85</b>	<b>£85,823.00</b>	<b>£91,206.73</b>	<b>£87,007.12</b>	<b>47.28%</b>	<b>£92,095.28</b>	<b>51.36%</b>	<b>£92,519.01</b>	<b>-£423.73</b>
<b>Less Gross Profit</b>	<b>-£30,799.78</b>	<b>-£65,415.02</b>	<b>-£78,008.56</b>	<b>-£77,903.97</b>	<b>-£74,315.42</b>	<b>-51.88%</b>	<b>-£101,058.02</b>	<b>-51.44%</b>	<b>-£92,669.54</b>	<b>-£8,388.48</b>
<b>NET COST OF CATERING</b>	<b>£3,606.69</b>	<b>£19,835.83</b>	<b>£7,814.44</b>	<b>£13,302.76</b>	<b>£12,691.70</b>	<b>-4.60%</b>	<b>-£8,962.74</b>	<b>-0.08%</b>	<b>-£150.53</b>	<b>-£8,812.21</b>
<b>Plus Adjustment:</b>										
Balancing Subsidy	<b>-£6,422.68</b>	<b>-£14,987.27</b>	<b>-£7,107.74</b>	<b>-£13,302.76</b>	<b>-£16,871.48</b>	1.78%	£3,459.03	-3.41%	<b>-£6,138.83</b>	£9,597.86
<b>Total Adjustments</b>	<b>-£6,422.68</b>	<b>-£14,987.27</b>	<b>-£7,107.74</b>	<b>-£13,302.76</b>	<b>-£16,871.48</b>	1.78%	<b>£3,459.03</b>	<b>-3.41%</b>	<b>-£6,138.83</b>	<b>£9,597.86</b>
<b>Total Fixed Invoiced Cost</b>	<b>-£2,815.99</b>	<b>£4,848.56</b>	<b>£706.70</b>		<b>-£4,179.78</b>	<b>-2.83%</b>	<b>-£5,503.71</b>	<b>-3.49%</b>	<b>-£6,289.36</b>	<b>£785.65</b>
<b>Plus Client Issues:</b>										
Client Issues Recharged	£4,964.79	£10,338.20	£10,573.15	£10,219.70	£11,988.85	7.87%	£15,332.99			
<b>Total Client Issues</b>	<b>£4,964.79</b>	<b>£10,338.20</b>	<b>£10,573.15</b>	<b>£10,219.70</b>	<b>£11,988.85</b>	<b>7.87%</b>	<b>£15,332.99</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£2,148.80</b>	<b>£15,186.76</b>	<b>£11,279.85</b>	<b>£10,219.70</b>	<b>£7,809.07</b>	<b>5.05%</b>	<b>£9,829.28</b>			
<b>Plus VAT:</b>										
Input VAT	£3,994.09	£5,721.49	£3,529.04	£6,635.17	£5,740.84	2.84%	£5,524.63			
Output VAT	<b>-£267.75</b>	<b>-£76.87</b>	<b>£1,372.30</b>	<b>-£150.58</b>	<b>-£46.61</b>					
<b>Total VAT</b>	<b>£3,726.34</b>	<b>£5,644.62</b>	<b>£4,901.34</b>	<b>£6,484.59</b>	<b>£5,694.23</b>	<b>2.84%</b>	<b>£5,524.63</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£5,875.14</b>	<b>£20,831.38</b>	<b>£16,181.19</b>	<b>£16,704.29</b>	<b>£13,503.30</b>	<b>7.88%</b>	<b>£15,353.91</b>			
<b>Plus Additional Invoices/Credits:</b>										
Net Invoice Value		<b>-£1,334.55</b>					<b>-0.09%</b>	<b>-£167.50</b>		
VAT Charged		<b>-£79.17</b>					<b>-0.00%</b>	<b>-£5.50</b>		
<b>Total Additional Invoice/Credit</b>		<b>-£1,413.72</b>					<b>-0.09%</b>	<b>-£173.00</b>		

section three

**monthly**  
**comparative analysis ~**  
**budget vs actuals**

## Bishop Vesey's Grammar School Monthly Monitoring Analysis - Month Eight

Month of :	Nov-13	Nov-14	Nov-15	Nov-16	Nov-17	Nov-18				
<b>Budget Heading</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>% of Actual Sales</b>	<b>Actual</b>	<b>% of Bdgtd Sales</b>	<b>Budget</b>	<b>Variance</b>
<b>Sales :</b>										
Sales	£16,191.41	£23,347.00	£25,584.60	£21,744.27	£33,806.18	93.28%	£33,566.08	94.21%	£30,543.33	£3,022.75
Adult Sales					£90.58	0.62%	£224.29			£224.29
Client Issues	£1,435.97	£1,709.00	£2,011.00	£1,672.26	£1,876.93	6.10%	£2,195.21	5.79%	£1,876.93	£318.28
<b>Total Sales</b>	<b>£17,627.38</b>	<b>£25,056.00</b>	<b>£27,595.60</b>	<b>£23,416.53</b>	<b>£35,773.69</b>	<b>100.00%</b>	<b>£35,985.58</b>	<b>100.00%</b>	<b>£32,420.26</b>	<b>£3,565.32</b>
<b>Less Consumption :</b>										
Opening Stock	£6,076.00				£5,641.88	18.09%	£6,510.71			£6,510.71
Cost of Sales	£9,243.49	£12,099.00	£12,567.04	£11,185.74	£15,449.79	50.80%	£18,280.02	48.56%	£15,743.28	£2,536.74
Less Closing Stock	<b>-£5,015.15</b>				<b>-£5,779.75</b>	<b>-20.73%</b>	<b>-£7,459.60</b>			<b>-£7,459.60</b>
<b>Total Consumption</b>	<b>£10,304.34</b>	<b>£12,099.00</b>	<b>£12,567.04</b>	<b>£11,185.74</b>	<b>£15,311.92</b>	<b>48.16%</b>	<b>£17,331.13</b>	<b>48.56%</b>	<b>£15,743.28</b>	<b>£1,587.85</b>
<b>Gross Profit :</b>										
<b>Total Gross Profit</b>	<b>£7,323.04</b>	<b>£12,957.00</b>	<b>£15,028.56</b>	<b>£12,230.79</b>	<b>£20,461.77</b>	<b>51.84%</b>	<b>£18,654.45</b>	<b>51.44%</b>	<b>£16,676.98</b>	<b>£1,977.47</b>
<b>Gross Profit %</b>	<b>41.54%</b>	<b>51.71%</b>	<b>54.46%</b>	<b>52.23%</b>	<b>57.20%</b>		<b>51.84%</b>		<b>51.44%</b>	<b>0.40%</b>
<b>Less Labour:</b>										
Basic Pay	£5,547.16	£7,555.00	£7,953.48	£8,366.61	£8,538.48	27.12%	£9,758.15	29.35%	£9,513.83	£244.32
Employers' NI	£193.59				£575.52					
Employers Pens	£48.15				£61.47					
NEST Pens	£4.60									
PAYE					£284.00					
Overtime	£311.40									
Apprenticeship Levy					£45.70					
Other Deductions					£20.08					
Sick Pay	£15.85									
DBS Check										
<b>Total Labour Costs</b>	<b>£6,120.75</b>	<b>£7,555.00</b>	<b>£7,953.48</b>	<b>£8,366.61</b>	<b>£9,525.25</b>	<b>27.12%</b>	<b>£9,758.15</b>	<b>29.35%</b>	<b>£9,513.83</b>	<b>£244.32</b>
<b>Less Expenses:</b>										
Disposables	<b>-£133.95</b>	£588.00	£311.70	£299.50	£271.32	1.03%	£371.65	1.67%	£542.92	<b>-£171.27</b>
Cleaning Materials	£74.95	£14.00	£135.04	£148.30	£147.95	0.25%	£91.42			£91.42
IT Equipment & Recharge	£8.00									
Uniforms & Laundry	£25.00					0.10%	£36.00			£36.00
Marketing Expenses		£125.00	£125.00							
Equipment Purchases					£3.41	0.04%	£12.90			£12.90
Equipment Hire			£120.00	£120.00						
Deep Clean										
Bank / Credit Card Charges	£71.56									
Cash Collection	£7.99	£137.00	£250.00	£250.00						
Subcontracted Deep Clean Costs	<b>-£200.00</b>									
Sundry Expenses			£113.45	£104.00						
Telephone	£82.46									
Subcontracted Refuse	£56.80									
Stationary & Postage	£291.55	£21.00	£121.00	£87.67						
Training	£157.50	£21.00								
Depreciation		£500.00	£500.00	£500.00	£1,008.33	2.80%	£1,008.33	3.11%	£1,008.00	£0.33
Staff Advertising & Recruitment										
CRB										
Stock Movement				£40.09	<b>-£285.85</b>	0.22%	£77.72			£77.72
Management Fee	£1,056.33	£1,333.00	£1,333.33	£1,250.00	£500.00	1.39%	£500.00	1.54%	£500.00	
<b>Total Expenses</b>	<b>£1,498.19</b>	<b>£2,739.00</b>	<b>£3,009.52</b>	<b>£2,799.56</b>	<b>£1,645.16</b>	<b>5.83%</b>	<b>£2,098.02</b>	<b>6.33%</b>	<b>£2,050.92</b>	<b>£47.10</b>
<b>Total Overheads</b>	<b>£7,618.94</b>	<b>£10,294.00</b>	<b>£10,963.00</b>	<b>£11,166.17</b>	<b>£11,170.41</b>	<b>32.95%</b>	<b>£11,856.17</b>	<b>35.67%</b>	<b>£11,564.75</b>	<b>£291.42</b>
<b>Less Gross Profit</b>	<b>-£7,323.04</b>	<b>-£12,957.00</b>	<b>-£15,028.56</b>	<b>-£12,230.79</b>	<b>-£20,461.77</b>	<b>-51.84%</b>	<b>-£18,654.45</b>	<b>-51.44%</b>	<b>-£16,676.98</b>	<b>-£1,977.47</b>
<b>NET COST OF CATERING</b>	<b>£295.90</b>	<b>-£2,663.00</b>	<b>-£4,065.56</b>	<b>-£1,064.62</b>	<b>-£9,291.36</b>	<b>-18.89%</b>	<b>-£6,798.28</b>	<b>-15.77%</b>	<b>-£5,112.23</b>	<b>-£1,686.05</b>
<b>Plus Adjustment:</b>										
Balancing Subsidy	<b>-£999.90</b>	£3,269.07	£4,153.86	£1,064.62	£8,789.36	18.89%	£6,798.28	13.34%	£4,326.06	£2,472.22
<b>Total Adjustments</b>	<b>-£999.90</b>	<b>£3,269.07</b>	<b>£4,153.86</b>	<b>£1,064.62</b>	<b>£8,789.36</b>	<b>18.89%</b>	<b>£6,798.28</b>	<b>13.34%</b>	<b>£4,326.06</b>	<b>£2,472.22</b>
<b>Total Fixed Invoiced Cost</b>	<b>-£704.00</b>	<b>£606.07</b>	<b>£88.30</b>		<b>-£502.00</b>			<b>-2.42%</b>	<b>-£786.17</b>	<b>£786.17</b>
<b>Plus Client Issues:</b>										
Client Issues Recharged	£1,435.97	£1,709.45	£2,010.70	£1,737.05	£1,876.93	6.10%	£2,195.21			
<b>Total Client Issues</b>	<b>£1,435.97</b>	<b>£1,709.45</b>	<b>£2,010.70</b>	<b>£1,737.05</b>	<b>£1,876.93</b>	<b>6.10%</b>	<b>£2,195.21</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£731.97</b>	<b>£2,315.52</b>	<b>£2,099.00</b>	<b>£1,737.05</b>	<b>£1,374.93</b>	<b>6.10%</b>	<b>£2,195.21</b>			
<b>Plus VAT:</b>										
Input VAT	£875.58	£744.41	£772.25	£1,039.05	£518.42	2.40%	£864.54			
Output VAT	<b>-£219.31</b>	<b>-£14.74</b>	<b>-£18.94</b>	<b>-£15.95</b>						
<b>Total VAT</b>	<b>£656.27</b>	<b>£729.67</b>	<b>£753.31</b>	<b>£1,023.10</b>	<b>£518.42</b>	<b>2.40%</b>	<b>£864.54</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£1,388.24</b>	<b>£3,045.19</b>	<b>£2,852.31</b>	<b>£2,760.15</b>	<b>£1,893.35</b>	<b>8.50%</b>	<b>£3,059.75</b>			
<b>Plus Additional Invoices/Credits:</b>										
Net Invoice Value										
VAT Charged										
<b>Total Additional Invoice/Credit</b>										

section four  
**performance tracker  
schedule**

## Bishop Vesey's Grammar School ~ Performance Tracker Schedule



### Gross Profit Tracker

Gross Profit Tracker	Month 1	Month 2	Month 3	1st Quarter Average
Gross Profit	56.80%	51.56%	56.05%	54.80%

Gross Profit Tracker	Month 4	Month 5	Month 6	2nd Quarter Average
Gross Profit	46.49%	0.00%	49.25%	31.91%

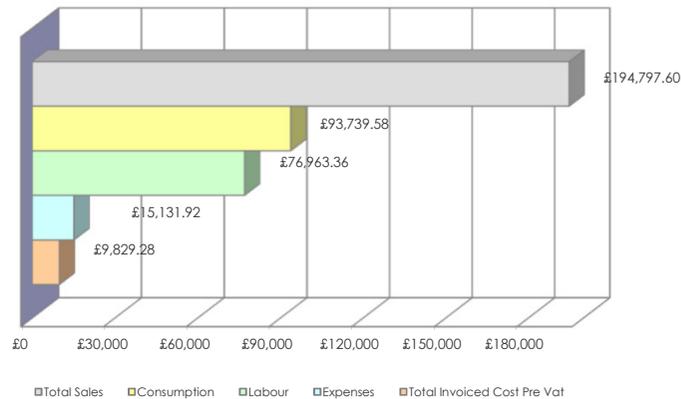
Gross Profit Tracker	Month 7	Month 8	Month 9	3rd Quarter Average
Gross Profit	51.57%	51.84%		

Gross Profit Tracker	Month 10	Month 11	Month 12	4th Quarter Average
Gross Profit				

### Monthly Performance Summary

	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	YTD
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	
Total Sales	£18,803	£24,521	£25,832	£17,329	£0.00	£33,643	£38,684	£35,986					<b>£194,797.60</b>
Consumption	43.20%	48.44%	43.95%	53.51%	0.00%	50.75%	48.43%	48.16%					<b>48.12%</b>
Gross Profit	56.80%	51.56%	56.05%	46.49%	0.00%	49.25%	51.57%	51.84%					<b>51.88%</b>
Labour	52.04%	39.46%	36.09%	52.06%	0.00%	29.50%	26.02%	27.12%					<b>39.51%</b>
Sundries	6.32%	5.33%	5.27%	7.44%	0.00%	5.28%	4.15%	4.44%					<b>5.71%</b>
Management Fee	2.66%	2.04%	1.94%	2.89%	0.00%	1.49%	1.29%	1.39%					<b>2.05%</b>
Net Cost of Catering	£793.61	<b>£1,159.47</b>	<b>£3,295.23</b>	£2,754.58	£10,894.36	<b>£4,369.93</b>	<b>£7,782.38</b>	<b>£6,798.28</b>					<b>£8,962.74</b>
Variance	<b>£2,152.66</b>	<b>£377.26</b>	<b>£1,411.24</b>	<b>£531.27</b>	<b>£670.39</b>	£2,313.89	<b>£4,297.23</b>	<b>£1,686.05</b>					<b>£8,812.21</b>

### Total Invoice Breakdown ~ YTD



### Breakdown of Overheads ~ YTD



section five

# contractor's invoices & trading accounts

# INVOICE

Bishop Vesey's Grammar School  
Lichfield Road  
Sutton Coldfield  
Sutton Coldfield  
B74 2NH



Aspens Services Ltd  
Suite 5, Offerton Barns Business Centre  
Offerton Lane  
Hindlip, Worcestershire  
WR3 8SX  
Tel: 01905 759613

Invoice Number: S300-W-6068

Invoice Date: 30th Nov 2018

Description	Net	Vat	Gross
Services Provided :	£2,195.21	£864.54	£3,059.75
<hr/>			
Your Output VAT on Sales @20% of	£-224.29	is	£-44.86
Your Output VAT on Sales @0% of	£-33,566.08	is	£0.00
Your Input VAT on Purchases @20% of	£3,038.65	is	£607.73
Your Input VAT on Purchases @0% of	£21,680.45	is	£0.00
Your Input VAT on Labour @20% of	£0.00	is	£0.00
Your Input VAT on Labour @0% of	£9,758.15	is	£0.00
Your Input VAT on Other @20% of	£1,508.33	is	£301.67
Your Input VAT on Other @0% of	£0.00	is	£0.00
TOTAL	£2,195.21		£864.54

Net Total: £2,195.21  
Vat Total: £864.54  
Net Total: £3,059.75

Please make cheques payable to Aspens Services Limited and send to the address above.

Bank Details: HSBC, Sort Code: 40-61-35, Account number: 03008104  
Standard payment terms are 14 days from date of invoice

VAT Registration No: 931241262

For any queries, please contact Aspens Services Ltd on 01905 759613

# Client Operating Statement

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Description	Net
Cash Sales	
Catering Cashless Students	33,566.08
Catering Cashless Adults	224.29
Subtotal Cash Sales	33,790.37
Credit Sales	
Duty Meals	274.32
FSM	888.84
Hospitality	1,032.05
Subtotal Credit Sales	2,195.21
Total Sales	35,985.58
Cost of Sales	
Opening Stock	6510.71 (26/10/2018)
Purchases	18,280.02
Closing Stock	7459.60 (30/11/2018)
Consumption	17,331.13
Gross Profit	18,654.45
GP%	51.84%
Labour	
Labour	9,758.15
Total Labour	9,758.15
Sundries	
Opening Stock	509.64 (26/10/2018)
Purchases	511.97
Closing Stock	431.92 (30/11/2018)
Total Sundries	589.69
Extra Costs	
Management Fee	500.00
Depreciation	1,008.33
Total Extra Charges	1,508.33
Net Operating Cost	-6,798.28
Invoice Reconciliation	

# Client Operating Statement

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Net Cost of Catering	-6,798.28
Cost Adjustment	6,798.28
Credit Sales	2,195.21
Invoice Value (GBP)	2,195.21

# Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Type	Date	Supplier	Reference	Net	VAT	Gross
Cleaning Materials						
Purchases - Invoice	9th Nov 2018	Bunzl Catering	02188681	40.49	8.10	48.59
Purchases - Invoice	22nd Nov 2018	Bunzl Catering	02194425	50.93	10.18	61.11
				91.42	18.28	109.70
Food Purchases						
Purchases - Credit Note	24th Oct 2018	Bidfood	99708164	-2.87	-0.00	-2.87
Purchases - Invoice	30th Oct 2018	Magenta (UK) Ltd	2147674	108.15	21.63	129.78
Purchases - Invoice	2nd Nov 2018	Worcester Produce	360552	140.89	0.00	140.89
Purchases - Invoice	5th Nov 2018	Bidfood	83738651	340.83	15.91	356.74
Purchases - Invoice	5th Nov 2018	Bradshaws Butchers	107071	182.84	0.00	182.84
Purchases - Invoice	5th Nov 2018	Saporous Foods Limited	4440	279.89	0.00	279.89
Purchases - Invoice	6th Nov 2018	Saporous Foods Limited	4467	198.66	0.00	198.66
Purchases - Invoice	6th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-061118-1	245.00	0.00	245
Purchases - Invoice	6th Nov 2018	Worcester Produce	361197	92.86	0.00	92.86
Purchases - Invoice	6th Nov 2018	Worcester Produce	361196	32.60	0.00	32.6
Purchases - Invoice	7th Nov 2018	Bidfood	83788407	535.76	28.19	563.95

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Purchases - Invoice	7th Nov 2018	Saporous Foods Limited	4476	165.61	0.00	165.61
Purchases - Cash Purchase	7th Nov 2018	tesco	424787343	189.37	0.00	189.37
Purchases - Invoice	8th Nov 2018	Chapple & Jenkins Ltd	305682	497.08	75.24	572.32
Purchases - Invoice	8th Nov 2018	Majestic Coffee	12189	420.70	22.00	442.7
Purchases - Invoice	8th Nov 2018	Saporous Foods Limited	4488	209.09	0.00	209.09
Purchases - Invoice	8th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-081118-1	262.00	0.00	262
Purchases - Invoice	8th Nov 2018	Theos Food Company	116579	260.55	0.00	260.55
Purchases - Invoice	9th Nov 2018	Bidfood	83828120	765.02	14.12	779.14
Purchases - Invoice	9th Nov 2018	Bunzl Catering	02188678	140.12	28.04	168.16
Purchases - Invoice	9th Nov 2018	Tugo Food Systems Ltd	222183	185.20	0.00	185.2
Purchases - Invoice	9th Nov 2018	Worcester Produce	361795	43.60	0.00	43.6
Purchases - Invoice	9th Nov 2018	Worcester Produce	361794	32.60	0.00	32.6
Purchases - Invoice	12th Nov 2018	Bidfood	83854596	229.76	0.00	229.76
Purchases - Invoice	12th Nov 2018	Saporous Foods Limited	4522	302.69	0.00	302.69
Purchases - Invoice	12th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-121118-1	235.00	0.00	235
Purchases - Invoice	13th Nov 2018	Bradshaws Butchers	107183	165.46	0.00	165.46
Purchases - Invoice	13th Nov 2018	Magenta (UK) Ltd	2149470	116.41	23.28	139.69
Purchases - Invoice	13th Nov 2018	Saporous Foods Limited	4530	240.16	0.00	240.16
Purchases - Invoice	13th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-131118-1	200.00	0.00	200

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Purchases - Invoice	13th Nov 2018	Worcester Produce	362533	118.96	0.00	118.96
Purchases - Invoice	13th Nov 2018	Worcester Produce	362531	24.80	0.00	24.8
Purchases - Invoice	14th Nov 2018	Bidfood	83898789	761.86	16.14	778
Purchases - Invoice	14th Nov 2018	Saporous Foods Limited	4544	303.53	0.00	303.53
Purchases - Invoice	15th Nov 2018	Chapple & Jenkins Ltd	307346	508.83	82.77	591.6
Purchases - Invoice	15th Nov 2018	Saporous Foods Limited	4558	193.64	0.00	193.64
Purchases - Invoice	15th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-151118-1	375.50	0.00	375.5
Purchases - Invoice	15th Nov 2018	Theos Food Company	117224	280.51	0.00	280.51
Purchases - Invoice	16th Nov 2018	Bidfood	83944478	349.31	0.00	349.31
Purchases - Invoice	16th Nov 2018	Saporous Foods Limited	4559	239.69	0.00	239.69
Purchases - Invoice	16th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-161118-1	120.75	0.00	120.75
Purchases - Invoice	16th Nov 2018	Worcester Produce	363208	87.55	0.00	87.55
Purchases - Invoice	16th Nov 2018	Worcester Produce	363207	32.60	0.00	32.6
Purchases - Credit Note	17th Nov 2018	Worcester Produce	252936	-13.00	-0.00	-13
Purchases - Credit Note	18th Nov 2018	Worcester Produce	246220c	-1.21	-0.00	-1.21
Purchases - Invoice	19th Nov 2018	Bidfood	83971665	586.82	20.34	607.16
Purchases - Invoice	19th Nov 2018	Bradshaws Butchers	107495	289.07	0.00	289.07
Purchases - Invoice	19th Nov 2018	Saporous Foods Limited	4586	247.39	0.00	247.39
Purchases - Invoice	20th Nov 2018	Saporous Foods Limited	4595	177.71	0.00	177.71

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Purchases - Invoice	20th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS25-201118-1	394.00	0.00	394
Purchases - Invoice	20th Nov 2018	Worcester Produce	363896	32.60	0.00	32.6
Purchases - Invoice	20th Nov 2018	Worcester Produce	363898	126.90	0.00	126.9
Purchases - Invoice	21st Nov 2018	Bidfood	84012123	622.85	13.71	636.56
Purchases - Invoice	21st Nov 2018	Saporous Foods Limited	4618	197.07	0.00	197.07
Purchases - Invoice	21st Nov 2018	Tugo Food Systems Ltd	226333	208.05	0.00	208.05
Purchases - Invoice	22nd Nov 2018	Bunzl Catering	02194422	221.78	44.36	266.14
Purchases - Invoice	22nd Nov 2018	Chapple & Jenkins Ltd	309172	89.63	17.93	107.56
Purchases - Invoice	22nd Nov 2018	Saporous Foods Limited	4625	162.46	0.00	162.46
Purchases - Invoice	22nd Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS25-221118-1	394.00	0.00	394
Purchases - Invoice	22nd Nov 2018	Theos Food Company	117885	209.90	0.00	209.9
Purchases - Credit Note	22nd Nov 2018	Theos Food Company	118174	-63.75	-0.00	-63.75
Purchases - Invoice	23rd Nov 2018	Bidfood	84058737	586.64	6.86	593.5
Purchases - Credit Note	23rd Nov 2018	Bidfood	99745691	-45.98	-0.00	-45.98
Purchases - Invoice	23rd Nov 2018	Saporous Foods Limited	4645	218.01	0.00	218.01
Purchases - Invoice	23rd Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS25-231118-1	247.50	0.00	247.5
Purchases - Invoice	23rd Nov 2018	Worcester Produce	364573	104.24	0.00	104.24
Purchases - Invoice	23rd Nov 2018	Worcester Produce	364571	32.60	0.00	32.6
Purchases - Invoice	26th Nov 2018	Bidfood	84082763	148.53	0.00	148.53

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Purchases - Invoice	26th Nov 2018	Bradshaws Butchers	107244	22.25	0.00	22.25
Purchases - Invoice	26th Nov 2018	Majestic Coffee	12403	365.00	24.00	389
Purchases - Invoice	26th Nov 2018	Saporous Foods Limited	4654	296.39	0.00	296.39
Purchases - Cash Purchase	26th Nov 2018	tesco	424797079	116.72	0.00	116.72
Purchases - Credit Note	27th Nov 2018	Bidfood	99749012	-6.56	-0.00	-6.56
Purchases - Invoice	27th Nov 2018	Bradshaws Butchers	110920	66.74	0.00	66.74
Purchases - Invoice	27th Nov 2018	Saporous Foods Limited	4668	184.56	0.00	184.56
Purchases - Invoice	27th Nov 2018	Worcester Produce	365408	32.60	0.00	32.6
Purchases - Invoice	27th Nov 2018	Worcester Produce	365409	130.84	0.00	130.84
Purchases - Invoice	28th Nov 2018	Bidfood	84129312	350.09	13.71	363.8
Purchases - Invoice	28th Nov 2018	Saporous Foods Limited	4669	282.43	0.00	282.43
Purchases - Invoice	28th Nov 2018	Spice Time (Safy Impex Ltd)	ASPENS28-281118-1	330.50	0.00	330.5
Purchases - Invoice	29th Nov 2018	Chapple & Jenkins Ltd	310639	274.83	54.97	329.8
Purchases - Cash Purchase	29th Nov 2018	tesco	424800292	82.77	0.00	82.77
Purchases - Invoice	29th Nov 2018	Theos Food Company	118509	118.66	0.00	118.66
Purchases - Invoice	30th Nov 2018	Bidfood	84174468	191.23	0.00	191.23
Purchases - Invoice	30th Nov 2018	Worcester Produce	365981	22.00	0.00	22
Purchases - Invoice	30th Nov 2018	Worcester Produce	365980	32.60	0.00	32.6
				18,280.02	523.20	18,803.22

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Light Equipment						
Purchases - Invoice	19th Nov 2018	Majestic Coffee	12304	12.90	2.58	15.48
				12.90	2.58	15.48

Non Food Disposables						
Purchases - Invoice	5th Nov 2018	Bidfood	83738651	11.00	0.00	11
Purchases - Invoice	7th Nov 2018	Bidfood	83788407	42.27	0.00	42.27
Purchases - Invoice	9th Nov 2018	Bidfood	83828120	48.58	9.72	58.3
Purchases - Invoice	9th Nov 2018	Bunzl Catering	02188678	70.39	14.07	84.46
Purchases - Invoice	14th Nov 2018	Bidfood	83898789	62.14	12.43	74.57
Purchases - Invoice	22nd Nov 2018	Bunzl Catering	02194422	40.88	8.17	49.05
Purchases - Invoice	28th Nov 2018	Bidfood	84129312	15.55	3.11	18.66
Purchases - Invoice	30th Nov 2018	Bidfood	84174468	80.84	16.17	97.01
				371.65	63.67	435.32

Uniforms						
Purchases - Cash Purchase	15th Nov 2018	bernie dress maker	100	36.00	0.00	36
				36.00	0.00	36.00

Management Fee						
Regular Cost	November 2018	-	Management Fee	500.00	100	600

Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



500.00	100.00	600.00
--------	--------	--------

Depreciation						
Regular Cost	November 2018	-	Depreciation	1008.33	201.666	1209.996
				1,008.33	201.67	1,210.00
				20,300.32	909.40	21,209.72

section six

# client issue summary

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



	1st Nov 2018 (Thu)	2nd Nov 2018 (Fri)	3rd Nov 2018 (Sat)	4th Nov 2018 (Sun)	5th Nov 2018 (Mon)	6th Nov 2018 (Tue)	7th Nov 2018 (Wed)
Duty Meals	0	0	0	0	12	12	14
Unit Price	0.00	0.00	0.00	0.00	1.08	1.08	1.08
Net Charge	0.00	0.00	0.00	0.00	12.96	12.96	15.12
FSM	0	0	0	0	41	38	36
Unit Price	0.00	0.00	0.00	0.00	1.08	1.08	1.08
Net Charge	0.00	0.00	0.00	0.00	44.28	41.04	38.88
	8th Nov 2018 (Thu)	9th Nov 2018 (Fri)	10th Nov 2018 (Sat)	11th Nov 2018 (Sun)	12th Nov 2018 (Mon)	13th Nov 2018 (Tue)	14th Nov 2018 (Wed)
Duty Meals	13	13	0	0	14	11	11
Unit Price	1.08	1.08	0.00	0.00	1.08	1.08	1.08
Net Charge	14.04	14.04	0.00	0.00	15.12	11.88	11.88
FSM	48	40	0	0	42	42	41
Unit Price	1.08	1.08	0.00	0.00	1.08	1.08	1.08
Net Charge	51.84	43.20	0.00	0.00	45.36	45.36	44.28
	15th Nov 2018 (Thu)	16th Nov 2018 (Fri)	17th Nov 2018 (Sat)	18th Nov 2018 (Sun)	19th Nov 2018 (Mon)	20th Nov 2018 (Tue)	21st Nov 2018 (Wed)
Duty Meals	13	13	0	0	14	14	14
Unit Price	1.08	1.08	0.00	0.00	1.08	1.08	1.08
Net Charge	14.04	14.04	0.00	0.00	15.12	15.12	15.12
FSM	44	45	0	0	38	41	40
Unit Price	1.08	1.08	0.00	0.00	1.08	1.08	1.08
Net Charge	47.52	48.60	0.00	0.00	41.04	44.28	43.20

## Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



	22nd Nov 2018 (Thu)	23rd Nov 2018 (Fri)	24th Nov 2018 (Sat)	25th Nov 2018 (Sun)	26th Nov 2018 (Mon)	27th Nov 2018 (Tue)	28th Nov 2018 (Wed)
Duty Meals	13	12	0	0	13	14	12
Unit Price	1.08	1.08	0.00	0.00	1.08	1.08	1.08
Net Charge	14.04	12.96	0.00	0.00	14.04	15.12	12.96
FSM	44	43	0	0	40	41	41
Unit Price	1.08	1.08	0.00	0.00	1.08	1.08	1.08
Net Charge	47.52	46.44	0.00	0.00	43.20	44.28	44.28
	29th Nov 2018 (Thu)	30th Nov 2018 (Fri)					
Duty Meals	11	11					
Unit Price	1.08	1.08					
Net Charge	11.88	11.88					
FSM	43	35					
Unit Price	1.08	1.08					
Net Charge	46.44	37.80					

Quantity Total	1077	
Net Total	1,163.16	
Duty Meals	Quantity	254
	Net Charge	274.32
FSM	Quantity	823
	Net Charge	888.84

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



Date	Description	Qty	Unit Price	Net
5th Nov 2018	milk. finance department	1	1.45	1.45
5th Nov 2018	milk. dt department	1	1.45	1.45
5th Nov 2018	milk. maths department	1	1.45	1.45
5th Nov 2018	sharon. madarin	45	1.10	49.50
8th Nov 2018	extra milk to the staff room	2	1.45	2.90
8th Nov 2018	sharon. madarin	45	1.10	49.50
8th Nov 2018	. Sharon . cookies	21	0.45	9.45
9th Nov 2018	Graham staffroom	1	25.00	25.00
9th Nov 2018	Sharon. cakes & cookies for head	100	0.55	55.00
9th Nov 2018	Lesley. lunch buffet	27	2.55	68.85
9th Nov 2018	lesley . water	30	0.45	13.50
12th Nov 2018	sharon. madarin	45	1.10	49.50
13th Nov 2018	milk Lesley finance office	1	1.45	1.45
15th Nov 2018	milk. finance department	1	1.45	1.45
15th Nov 2018	extra milk staffroom	2	1.45	2.90
15th Nov 2018	sharon. madarin	45	1.10	49.50
16th Nov 2018	sharon. madarin	45	1.10	49.50

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



16th Nov 2018	sharon. madarin	45	1.10	49.50
16th Nov 2018	Graham staffroom	1	25.00	25.00
16th Nov 2018	Lesley. Hot chocolates	2	0.55	1.10
19th Nov 2018	sharon. madarin	45	1.10	49.50
19th Nov 2018	Vincent Byrne.bufferet	30	2.10	63.00
19th Nov 2018	HOCKEY. DRINKS & BISCUITS	16	1.10	17.60
20th Nov 2018	HOCKEY. DRINKS & BISCUITS	32	1.10	35.20
21st Nov 2018	SHARON .DEBATING COOKIES	24	0.45	10.80
21st Nov 2018	lesley water parents eve	24	0.45	10.80
21st Nov 2018	lesley.sands for teachers parents eve	12	1.50	18.00
22nd Nov 2018	sharon. madarin	45	1.10	49.50
22nd Nov 2018	HOCKEY. DRINKS & BISCUITS	36	1.10	39.60
23rd Nov 2018	michelle. lunch	12	1.95	23.40
23rd Nov 2018	Graham staffroom	1	25.00	25.00
23rd Nov 2018	HOCKEY. DRINKS & BISCUITS	20	1.10	22.00
26th Nov 2018	milk. finance department	1	1.45	1.45
26th Nov 2018	milk. finance department	1	1.45	1.45
26th Nov 2018	milk DT department	1	1.45	1.45
26th Nov 2018	sharon. madarin	45	1.10	49.50

## Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Nov 2018 - 30th Nov 2018



28th Nov 2018	milk. finance department	1	1.45	1.45
29th Nov 2018	lesley cakes	20	0.45	9.00
29th Nov 2018	Lesley. milk	1	1.45	1.45
29th Nov 2018	Mr Goodwin. Medical visitors	1	35.00	35.00
29th Nov 2018	sharon. madarin	45	1.10	49.50
29th Nov 2018	SHARON .DEBATING COOKIES	20	0.45	9.00
30th Nov 2018	Graham staffroom	1	0.45	0.45
				1,032.05

section seven  
**phased budget**



## **confidentiality**

This report and its findings are deemed confidential to the management of Bishop Vesey's Grammar School and The Litmus Partnership Limited.



**The Litmus Partnership Limited**

Theta House 7 Doman Road  
Camberley Surrey GU15 3DN  
T: 01276 673 880 F: 01276 673 888  
E: [mailbox@litmuspartnership.co.uk](mailto:mailbox@litmuspartnership.co.uk)