

## Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

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Senior Consultant

The Litmus Partnership Limited

July 2019



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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 July 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 four, the net cost of catering is £34k adverse to budget, due to cash sales being £61.4k below budget. Sundry expenses are also £1.9k above budget.

Following period four, the hospitality details provided contained insufficient detail to be able to verify the charges. We have requested additional detail from aspens and once received, we shall be able to provide an update.

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 Four**  
**Budget Year ~ April 2019 to March 2020**

Budget Heading	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	% of Actual Sales	2019/20 Actual	% of Bdgtd Sales	2019/20 Budget	2019/20 Variance
<b>Sales :</b>									
Sales	£58,681.00	£68,865.34	£61,392.95	£78,460.20	89.61%	£78,733.98	92.44%	£140,122.00	-£61,388.02
Adult Sales			£255.54	£623.84	1.15%	£1,013.86	0.61%	£921.00	£92.86
Free Student Meals					2.50%	£2,196.72	2.37%	£3,595.00	-£1,398.28
Free Staff Meals					1.12%	£983.88	0.82%	£1,249.00	-£265.12
Hospitality					5.61%	£4,932.02	3.76%	£5,694.00	-£761.98
Client Issues	£5,109.00	£4,423.18	£5,124.49	£7,400.88					
<b>Total Sales</b>	<b>£63,790.00</b>	<b>£73,288.52</b>	<b>£66,772.98</b>	<b>£86,484.92</b>	<b>100.00%</b>	<b>£87,860.46</b>	<b>100.00%</b>	<b>£151,581.00</b>	<b>-£63,720.54</b>
<b>Less Consumption :</b>									
Opening Stock			£16,886.82	£25,602.27	33.47%	£29,407.33			£29,407.33
Cost of Sales	£30,580.00	£34,753.55	£40,062.22	£38,103.64	49.32%	£43,328.95	49.00%	£74,274.69	-£30,945.74
Less Closing Stock			-£20,605.90	-£23,078.43	-31.87%	-£27,997.77			-£27,997.77
<b>Total Consumption</b>	<b>£30,580.00</b>	<b>£34,753.55</b>	<b>£36,343.14</b>	<b>£40,627.48</b>	<b>50.92%</b>	<b>£44,738.51</b>	<b>49.00%</b>	<b>£74,274.69</b>	<b>-£29,536.18</b>
<b>Gross Profit :</b>									
<b>Total Gross Profit</b>	<b>£33,210.00</b>	<b>£38,534.97</b>	<b>£30,429.84</b>	<b>£45,857.44</b>	<b>49.08%</b>	<b>£43,121.95</b>	<b>51.00%</b>	<b>£77,306.31</b>	<b>-£34,184.36</b>
<b>Gross Profit %</b>	<b>52.06%</b>	<b>52.58%</b>	<b>45.57%</b>	<b>53.02%</b>		<b>49.08%</b>		<b>51.00%</b>	<b>-1.92%</b>
<b>Less Labour:</b>									
Basic Pay	£30,444.00	£32,809.43	£28,606.20	£36,008.94	44.20%	£38,831.00	27.99%	£42,420.00	-£3,589.00
Employers' NI			£2,186.96	£1,374.09	0.90%	£787.10			£787.10
Employers Pens			£229.91	£284.96	0.65%	£567.93			£567.93
NEST Pens									
PAYE			£1,561.60						
Overtime									
Apprenticeship Levy			£126.66	£136.88	0.16%	£141.73			£141.73
Other Deductions			£415.63						
Sick Pay									
DBS Check									
<b>Total Labour Costs</b>	<b>£30,444.00</b>	<b>£32,809.43</b>	<b>£33,126.96</b>	<b>£37,804.87</b>	<b>45.90%</b>	<b>£40,327.76</b>	<b>27.99%</b>	<b>£42,420.00</b>	<b>-£2,092.24</b>
<b>Less Expenses:</b>									
Disposables	£431.00	£1,998.16	£3,589.18	£626.23	0.65%	£572.23	1.39%	£2,110.75	-£1,538.52
Cleaning Materials	£567.00	£635.17	£517.57	£236.63	0.21%	£182.40			£182.40
IT Equipment & Recharge									
Uniforms & Laundry			£1,602.16		0.18%	£160.92			£160.92
Marketing Expenses	£500.00	£250.00		£28.33					
Equipment Purchases			£294.25	£23.02	0.11%	£94.86			£94.86
Equipment Hire	£480.00	£480.00		£28.96					
Deep Clean					1.48%	£1,299.00			£1,299.00
Bank / Credit Card Charges									
Cash Collection	£1,000.00	£1,000.00							
Subcontracted Deep Clean Costs									
Sundry Expenses	£452.00	£416.00	£0.03				0.00%	£1.44	-£1.44
Telephone									
Waste Collection					1.73%	£1,521.55			£1,521.55
Stationary & Postage	£484.00	£350.68		£22.26	0.08%	£67.43			£67.43
Training									
Depreciation	£2,000.00	£2,000.00	£4,032.99	£4,033.32	6.44%	£5,661.32	3.73%	£5,660.75	£0.57
Staff Advertising & Recruitment									
CRB									
Stock Movement		£160.36	-£517.03	£147.31	0.08%	£72.81			£72.81
Management Fee	£5,332.00	£5,000.00	£2,000.00	£2,000.00	2.34%	£2,060.00	1.36%	£2,060.00	
<b>Total Expenses</b>	<b>£11,246.00</b>	<b>£12,290.37</b>	<b>£11,519.15</b>	<b>£7,146.06</b>	<b>13.31%</b>	<b>£11,692.52</b>	<b>6.49%</b>	<b>£9,832.94</b>	<b>£1,859.58</b>
<b>Total Overheads</b>	<b>£41,690.00</b>	<b>£45,099.80</b>	<b>£44,646.11</b>	<b>£44,950.93</b>	<b>59.21%</b>	<b>£52,020.28</b>	<b>34.47%</b>	<b>£52,252.94</b>	<b>-£232.66</b>
<b>Less Gross Profit</b>	<b>-£33,210.00</b>	<b>-£38,534.97</b>	<b>-£30,429.84</b>	<b>-£45,857.44</b>	<b>-49.08%</b>	<b>-£43,121.95</b>	<b>-51.00%</b>	<b>-£77,306.31</b>	<b>£34,184.36</b>
<b>NET COST OF CATERING</b>	<b>£8,480.00</b>	<b>£6,564.83</b>	<b>£14,216.27</b>	<b>-£906.51</b>	<b>10.13%</b>	<b>£8,898.33</b>	<b>-16.53%</b>	<b>-£25,053.37</b>	<b>£33,951.70</b>
<b>Plus Adjustment:</b>									
Balancing Subsidy	-£8,126.50	-£6,564.83	-£16,394.05	-£2,238.18	-17.72%	-£15,564.73	12.13%	£18,386.73	-£33,951.46
<b>Total Adjustments</b>	<b>-£8,126.50</b>	<b>-£6,564.83</b>	<b>-£16,394.05</b>	<b>-£2,238.18</b>	<b>-17.72%</b>	<b>-£15,564.73</b>	<b>12.13%</b>	<b>£18,386.73</b>	<b>-£33,951.46</b>
<b>Total Fixed Invoiced Cost</b>	<b>£353.50</b>		<b>-£2,177.78</b>	<b>-£3,144.69</b>	<b>-7.59%</b>	<b>-£6,666.40</b>	<b>-4.40%</b>	<b>-£6,666.64</b>	<b>£0.24</b>
<b>Plus Client Issues:</b>									
Client Issues Recharged	£5,146.10	£4,423.68	£5,124.49	£7,400.88	9.23%	£8,112.62			
<b>Total Client Issues</b>	<b>£5,146.10</b>	<b>£4,423.68</b>	<b>£5,124.49</b>	<b>£7,400.88</b>	<b>9.23%</b>	<b>£8,112.62</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£5,499.60</b>	<b>£4,423.68</b>	<b>£2,946.71</b>	<b>£4,256.19</b>	<b>1.65%</b>	<b>£1,446.22</b>			
<b>Plus VAT:</b>									
Input VAT	£1,945.37	£3,195.49	£3,654.39	£2,358.84	2.22%	£1,947.12			
Output VAT	£477.42	-£95.73	-£46.61						
<b>Total VAT</b>	<b>£2,422.79</b>	<b>£3,099.76</b>	<b>£3,607.78</b>	<b>£2,358.84</b>	<b>2.22%</b>	<b>£1,947.12</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£7,922.39</b>	<b>£7,523.44</b>	<b>£6,554.49</b>	<b>£6,615.03</b>	<b>3.86%</b>	<b>£3,393.34</b>			
<b>Plus Additional Invoices/Credits:</b>									
Net Invoice Value									-£27.50
VAT Charged									-£5.50
<b>Total Additional Invoice/Credit</b>									<b>-£33.00</b>

section three

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

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

Month of :	Jul-15	Jul-16	Jul-17	Jul-18	Jul-19				
<b>Budget Heading</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	£9,420.00	£16,360.44	£12,417.65	£13,821.67	87.65%	£15,751.03	92.44%	£28,152.00	-£12,400.97
Adult Sales			£53.44	£130.24	1.17%	£209.88	0.61%	£185.00	£24.88
Free Student Meals					2.90%	£520.56	2.37%	£722.00	-£201.44
Free Staff Meals					1.27%	£228.96	0.82%	£251.00	-£22.04
Hospitality					7.01%	£1,259.72	3.76%	£1,144.00	£115.72
Client Issues	£1,674.00	£1,682.25	£1,652.34	£3,376.78					
<b>Total Sales</b>	<b>£11,094.00</b>	<b>£18,042.69</b>	<b>£14,123.43</b>	<b>£17,328.69</b>	<b>100.00%</b>	<b>£17,970.15</b>	<b>100.00%</b>	<b>£30,454.00</b>	<b>-£12,483.85</b>
<b>Less Consumption :</b>									
Opening Stock			£6,161.46	£6,374.85	41.28%	£7,417.51			£7,417.51
Cost of Sales	£5,242.00	£7,575.62	£6,283.35	£6,561.06	45.95%	£8,256.97	49.00%	£14,922.46	-£6,665.49
Less Closing Stock			-£3,719.08	-£3,663.28	-36.65%	-£6,585.44			-£6,585.44
<b>Total Consumption</b>	<b>£5,242.00</b>	<b>£7,575.62</b>	<b>£8,725.73</b>	<b>£9,272.63</b>	<b>50.58%</b>	<b>£9,089.04</b>	<b>49.00%</b>	<b>£14,922.46</b>	<b>-£5,833.42</b>
<b>Gross Profit :</b>									
<b>Total Gross Profit</b>	<b>£5,852.00</b>	<b>£10,467.07</b>	<b>£5,397.70</b>	<b>£8,056.06</b>	<b>49.42%</b>	<b>£8,881.11</b>	<b>51.00%</b>	<b>£15,531.54</b>	<b>-£6,650.43</b>
<b>Gross Profit %</b>	<b>52.75%</b>	<b>58.01%</b>	<b>38.22%</b>	<b>46.49%</b>		<b>49.42%</b>		<b>51.00%</b>	<b>-1.58%</b>
<b>Less Labour:</b>									
Basic Pay	£7,661.00	£8,206.70	£7,421.39	£8,630.76	58.37%	£10,489.46	34.82%	£10,605.00	-£115.54
Employers' NI			£567.20	£325.38					
Employers Pens			£60.38	£65.84					
NEST Pens									
PAYE			£381.80						
Overtime									
Apprenticeship Levy			£40.48						
Other Deductions									
Sick Pay									
DBS Check									
<b>Total Labour Costs</b>	<b>£7,661.00</b>	<b>£8,206.70</b>	<b>£8,471.25</b>	<b>£9,021.98</b>	<b>58.37%</b>	<b>£10,489.46</b>	<b>34.82%</b>	<b>£10,605.00</b>	<b>-£115.54</b>
<b>Less Expenses:</b>									
Disposables	£66.00	£263.43	£493.56	£160.80	0.24%	£42.39	1.39%	£424.08	-£381.69
Cleaning Materials	£180.00	£184.11	£50.40	£25.51					
IT Equipment & Recharge									
Uniforms & Laundry					0.26%	£46.50			£46.50
Marketing Expenses	£125.00								
Equipment Purchases			£204.25						
Equipment Hire	£120.00	£120.00		£28.96					
Deep Clean									
Bank / Credit Card Charges									
Cash Collection	£250.00	£250.00							
Subcontracted Deep Clean Costs									
Sundry Expenses	£113.00	£104.00					0.00%	£0.80	-£0.80
Telephone									
Waste Collection									
Stationary & Postage	£121.00	£87.67			0.38%	£67.43			£67.43
Training									
Depreciation	£500.00	£500.00	£1,008.33	£1,008.33	7.88%	£1,415.33	4.65%	£1,415.00	£0.33
Staff Advertising & Recruitment									
CRB									
Stock Movement		£40.09	-£130.05	£65.06	0.17%	£31.44			£31.44
Management Fee	£1,333.00	£1,250.00	£500.00	£500.00	2.87%	£515.00	1.69%	£515.00	
<b>Total Expenses</b>	<b>£2,808.00</b>	<b>£2,799.30</b>	<b>£2,126.49</b>	<b>£1,788.66</b>	<b>11.79%</b>	<b>£2,118.09</b>	<b>7.73%</b>	<b>£2,354.88</b>	<b>-£236.79</b>
<b>Total Overheads</b>	<b>£10,469.00</b>	<b>£11,006.00</b>	<b>£10,597.74</b>	<b>£10,810.64</b>	<b>70.16%</b>	<b>£12,607.55</b>	<b>42.56%</b>	<b>£12,959.88</b>	<b>-£352.33</b>
<b>Less Gross Profit</b>	<b>-£5,852.00</b>	<b>-£10,467.07</b>	<b>-£5,397.70</b>	<b>-£8,056.06</b>	<b>-49.42%</b>	<b>-£8,881.11</b>	<b>-51.00%</b>	<b>-£15,531.54</b>	<b>£6,650.43</b>
<b>NET COST OF CATERING</b>	<b>£4,617.00</b>	<b>£538.93</b>	<b>£5,200.04</b>	<b>£2,754.58</b>	<b>20.74%</b>	<b>£3,726.44</b>	<b>-8.44%</b>	<b>-£2,571.66</b>	<b>£6,298.10</b>
<b>Plus Adjustment:</b>									
Balancing Subsidy	-£4,528.70	-£538.93	-£5,700.04	-£3,540.75	-30.01%	-£5,393.10	2.97%	£905.00	-£6,298.10
<b>Total Adjustments</b>	<b>-£4,528.70</b>	<b>-£538.93</b>	<b>-£5,700.04</b>	<b>-£3,540.75</b>	<b>-30.01%</b>	<b>-£5,393.10</b>	<b>2.97%</b>	<b>£905.00</b>	<b>-£6,298.10</b>
<b>Total Fixed Invoiced Cost</b>	<b>£88.30</b>		<b>-£500.00</b>	<b>-£786.17</b>	<b>-9.27%</b>	<b>-£1,666.66</b>	<b>-5.47%</b>	<b>-£1,666.66</b>	
<b>Plus Client Issues:</b>									
Client Issues Recharged	£1,711.35	£1,682.75	£1,652.34	£3,376.78	11.18%	£2,009.24			
<b>Total Client Issues</b>	<b>£1,711.35</b>	<b>£1,682.75</b>	<b>£1,652.34</b>	<b>£3,376.78</b>	<b>11.18%</b>	<b>£2,009.24</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£1,799.65</b>	<b>£1,682.75</b>	<b>£1,152.34</b>	<b>£2,590.61</b>	<b>1.91%</b>	<b>£342.58</b>			
<b>Plus VAT:</b>									
Input VAT	£600.42	£683.90	£592.61	£471.14	2.37%	£425.09			
Output VAT		-£10.22	-£10.69						
<b>Total VAT</b>	<b>£600.42</b>	<b>£673.68</b>	<b>£581.92</b>	<b>£471.14</b>	<b>2.37%</b>	<b>£425.09</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£2,400.07</b>	<b>£2,356.43</b>	<b>£1,734.26</b>	<b>£3,061.75</b>	<b>4.27%</b>	<b>£767.67</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	50.37%	48.24%	48.62%	49.08%

Gross Profit Tracker	Month 4	Month 5	Month 6	2nd Quarter Average
Gross Profit	49.42%			

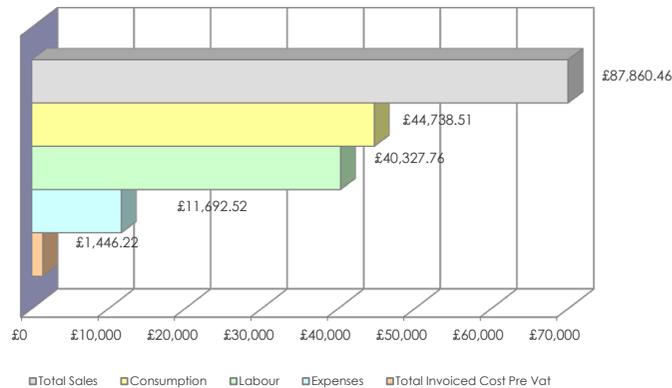
Gross Profit Tracker	Month 7	Month 8	Month 9	3rd Quarter Average
Gross Profit				

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

### Monthly Performance Summary

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	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	£19,963	£23,397	£26,530	£17,970									£87,860.46
Consumption	49.63%	51.76%	51.38%	50.58%									50.92%
Gross Profit	50.37%	48.24%	48.62%	49.42%									49.08%
Labour	49.17%	44.28%	36.41%	58.37%									45.90%
Sundries	18.30%	11.24%	6.58%	8.92%									10.96%
Management Fee	2.58%	2.20%	1.94%	2.87%									2.34%
Net Cost of Catering	£3,929.21	£2,219.56	£976.88	£3,726.44									£8,898.33
Variance	£12,853.17	£8,569.65	£6,230.78	£6,298.10									£33,951.70

### 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-10844

Invoice Date: 31st Jul 2019

Description	Net	Vat	Gross
Services Provided :	£342.60	£425.09	£767.69
<hr/>			
Your Output VAT on Sales @20% of	£-209.88	is	£-41.98
Your Output VAT on Sales @0% of	£-15,751.03	is	£0.00
Your Input VAT on Purchases @20% of	£2,071.70	is	£414.34
Your Input VAT on Purchases @0% of	£3,478.68	is	£0.00
Your Input VAT on Labour @20% of	£0.00	is	£0.00
Your Input VAT on Labour @0% of	£10,489.46	is	£0.00
Your Input VAT on Other @20% of	£263.67	is	£52.73
Your Input VAT on Other @0% of	£0.00	is	£0.00
TOTAL	£342.60		£425.09

Net Total: £342.60  
Vat Total: £425.09  
Net Total: £767.69

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 Jul 2019 - 31st Jul 2019



Description	Net
Cash Sales	
Catering Cashless Adults	209.88
Catering Cashless Students	15,751.03
Subtotal Cash Sales	15,960.91
Credit Sales	
Duty Meals	228.96
FSM	520.56
Hospitality	1,259.72
Subtotal Credit Sales	2,009.24
Total Sales	17,970.15
Cost of Sales	
Opening Stock	7,417.51 (28/06/2019)
Purchases	8,256.97
Closing Stock	6,585.44 (19/07/2019)
Consumption	9,089.04
Gross Profit	8,881.11
GP%	49.42%
Labour	
Labour	10,489.46
Total Labour	10,489.46
Sundries	
Opening Stock	440.90 (28/06/2019)
Non Food Disposables	42.39
Stationery	67.43
Uniforms	46.50
Closing Stock	409.46 (19/07/2019)
Total Sundries	187.76
Extra Costs	
Management Fee	515.00
Depreciation	1,415.33
Other	-1,666.66
Total Extra Costs	263.67

# Client Operating Statement

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



Net Operating Cost	2,059.78
Invoice Reconciliation	
Net Cost of Catering	2,059.78
Credit Sales	2,009.24
Cost Adjustment	-3,726.42
Invoice Value	342.60

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



Type	Date	Supplier	Reference	Net	VAT	Gross
Food Purchases						
Purchases - Credit Note	28th Jun 2019	Worcester Produce	906984	-1.21	-0.00	-1.21
Purchases - Invoice	1st Jul 2019	Bidfood	87396033	270.42	0.00	270.42
Purchases - Invoice	1st Jul 2019	Bidfood	87396290	61.82	12.36	74.18
Purchases - Invoice	1st Jul 2019	Bradshaws Butchers	109708	146.46	0.00	146.46
Purchases - Invoice	2nd Jul 2019	Saporous Foods Limited	6625	109.49	0.00	109.49
Purchases - Invoice	2nd Jul 2019	Spice Time (Safy Impex Ltd)	ASPENS28-020719-1	177.70	0.00	177.7
Purchases - Invoice	2nd Jul 2019	Worcester Produce	407910	149.89	0.00	149.89
Purchases - Invoice	2nd Jul 2019	Worcester Produce	407900	32.60	0.00	32.6
Purchases - Invoice	3rd Jul 2019	Bidfood	87441804	462.37	0.00	462.37
Purchases - Invoice	3rd Jul 2019	Saporous Foods Limited	6641	196.59	0.00	196.59
Purchases - Cash Purchase	3rd Jul 2019	tesco	424887805	85.94	0.00	85.94
Purchases - Invoice	4th Jul 2019	Bunzl Catering	02242266	205.52	41.10	246.62
Purchases - Invoice	4th Jul 2019	Chapple & Jenkins Ltd	361922	335.75	67.15	402.9
Purchases - Invoice	4th Jul 2019	Saporous Foods Limited	6653	146.62	0.00	146.62
Purchases - Invoice	4th Jul 2019	Spice Time (Safy Impex Ltd)	ASPENS28-040719-1	223.50	0.00	223.5
Purchases - Cash Purchase	4th Jul 2019	tesco	424888717	104.65	0.00	104.65

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



Purchases - Invoice	4th Jul 2019	Theos Food Company	135014	133.65	0.00	133.65
Purchases - Invoice	5th Jul 2019	Bidfood	87488864	414.50	0.00	414.5
Purchases - Invoice	5th Jul 2019	Bidfood	87488864	310.96	62.19	373.15
Purchases - Invoice	5th Jul 2019	Saporous Foods Limited	6669	166.62	0.00	166.62
Purchases - Invoice	5th Jul 2019	Worcester Produce	408512	32.60	0.00	32.6
Purchases - Invoice	5th Jul 2019	Worcester Produce	408525	35.05	0.00	35.05
Purchases - Invoice	8th Jul 2019	Saporous Foods Limited	6686	198.38	0.00	198.38
Purchases - Invoice	9th Jul 2019	Saporous Foods Limited	6699	121.48	0.00	121.48
Purchases - Invoice	9th Jul 2019	Worcester Produce	409301	32.60	0.00	32.6
Purchases - Invoice	9th Jul 2019	Worcester Produce	409306	76.74	0.00	76.74
Purchases - Invoice	10th Jul 2019	Bidfood	87558117	1025.91	31.56	1057.47
Purchases - Cash Purchase	10th Jul 2019	tesco	66990535	165.63	0.00	165.63
Purchases - Invoice	11th Jul 2019	Chapple & Jenkins Ltd	363873	381.08	76.22	457.3
Purchases - Invoice	11th Jul 2019	Saporous Foods Limited	6730	146.62	0.00	146.62
Purchases - Invoice	11th Jul 2019	Spice Time (Safy Impex Ltd)	ASPENS28-110719-1	184.50	0.00	184.5
Purchases - Invoice	11th Jul 2019	Tugo Food Systems Ltd	242562	158.51	0.00	158.51
Purchases - Invoice	12th Jul 2019	Bidfood	87600058	240.32	0.00	240.32
Purchases - Invoice	12th Jul 2019	Saporous Foods Limited	6742	166.62	0.00	166.62
Purchases - Invoice	12th Jul 2019	Theos Food Company	135563	169.72	0.00	169.72

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



Purchases - Invoice	12th Jul 2019	Worcester Produce	409907	32.60	0.00	32.6
Purchases - Invoice	12th Jul 2019	Worcester Produce	409911	42.98	0.00	42.98
Purchases - Invoice	16th Jul 2019	Saporous Foods Limited	6785	131.40	0.00	131.4
Purchases - Invoice	16th Jul 2019	Spice Time (Safy Impex Ltd)	ASPENS28-160719-1	151.50	0.00	151.5
Purchases - Invoice	16th Jul 2019	Worcester Produce	410743	32.60	0.00	32.6
Purchases - Invoice	16th Jul 2019	Worcester Produce	410745	38.05	0.00	38.05
Purchases - Invoice	16th Jul 2019	Worcester Produce	410746	5.81	0.00	5.81
Purchases - Invoice	17th Jul 2019	Bidfood	87667348	66.57	0.00	66.57
Purchases - Invoice	18th Jul 2019	Chapple & Jenkins Ltd	365787	525.96	105.19	631.15
Purchases - Invoice	18th Jul 2019	Theos Food Company	136023	269.60	0.00	269.6
Purchases - Invoice	19th Jul 2019	Bidfood	87708338	69.27	0.00	69.27
Purchases - Invoice	19th Jul 2019	Bidfood	87708342	21.03	0.00	21.03
				8,256.97	395.77	8,652.74

Non Food Disposables						
Purchases - Invoice	3rd Jul 2019	Bidfood	87441804	5.64	1.13	6.77
Purchases - Invoice	10th Jul 2019	Bidfood	87558117	29.75	5.95	35.7
Purchases - Cash Purchase	16th Jul 2019	tesco	3121	7.00	0.00	7
				42.39	7.08	49.47

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



Stationery						
Purchases - Cash Purchase	4th Jul 2019	Arrow Office	245540	57.43	11.49	68.92
Purchases - Cash Purchase	10th Jul 2019	pound land	1215	10.00	0.00	10
				67.43	11.49	78.92

Uniforms						
Purchases - Cash Purchase	17th Jul 2019	asda	62712937	46.50	0.00	46.5
				46.50	0.00	46.50
				8,413.29	414.34	8,827.63

section six

# client issue summary

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



	1st Jul 2019 (Mon)	2nd Jul 2019 (Tue)	3rd Jul 2019 (Wed)	4th Jul 2019 (Thu)	5th Jul 2019 (Fri)	6th Jul 2019 (Sat)	7th Jul 2019 (Sun)
Duty Meals	14	15	16	14	14	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	15.12	16.20	17.28	15.12	15.12	0.00	0.00
FSM	31	31	35	35	35	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	33.48	33.48	37.80	37.80	37.80	0.00	0.00
	8th Jul 2019 (Mon)	9th Jul 2019 (Tue)	10th Jul 2019 (Wed)	11th Jul 2019 (Thu)	12th Jul 2019 (Fri)	13th Jul 2019 (Sat)	14th Jul 2019 (Sun)
Duty Meals	15	16	16	14	14	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	16.20	17.28	17.28	15.12	15.12	0.00	0.00
FSM	33	34	35	34	34	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	35.64	36.72	37.80	36.72	36.72	0.00	0.00
	15th Jul 2019 (Mon)	16th Jul 2019 (Tue)	17th Jul 2019 (Wed)	18th Jul 2019 (Thu)	19th Jul 2019 (Fri)	20th Jul 2019 (Sat)	21st Jul 2019 (Sun)
Duty Meals	16	16	15	11	6	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	17.28	17.28	16.20	11.88	6.48	0.00	0.00
FSM	32	30	26	32	25	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	34.56	32.40	28.08	34.56	27.00	0.00	0.00

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



	22nd Jul 2019 (Mon)	23rd Jul 2019 (Tue)	24th Jul 2019 (Wed)	25th Jul 2019 (Thu)	26th Jul 2019 (Fri)	27th Jul 2019 (Sat)	28th Jul 2019 (Sun)
Duty Meals	0	0	0	0	0	0	0
Unit Price	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FSM	0	0	0	0	0	0	0
Unit Price	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	29th Jul 2019 (Mon)	30th Jul 2019 (Tue)	31st Jul 2019 (Wed)				
Duty Meals	0	0	0				
Unit Price	0.00	0.00	0.00				
Net Charge	0.00	0.00	0.00				
FSM	0	0	0				
Unit Price	0.00	0.00	0.00				
Net Charge	0.00	0.00	0.00				

Quantity Total	694	
Net Total	749.52	
Duty Meals	Quantity	212
	Net Charge	228.96
FSM	Quantity	482
	Net Charge	520.56

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



Date	Description	Qty	Unit Price	Net
1st Jul 2019	sports day refreshments	24	1.10	26.40
1st Jul 2019	middle leaders	15	1.10	16.50
2nd Jul 2019	library guest lunch	1	1.95	1.95
3rd Jul 2019	cookies. Sharon, Heads Pa	22	0.45	9.90
4th Jul 2019	water.Tom williams	48	0.45	21.60
5th Jul 2019	staff room service . Graham Swindells	1	25.00	25.00
5th Jul 2019	heads vip lunch	15	10.00	150.00
5th Jul 2019	lesley /graham	1	93.54	93.54
5th Jul 2019	lesley /graham	48	0.58	27.84
5th Jul 2019	lesley /graham	1	64.00	64.00
5th Jul 2019	lesley /graham	1	25.50	25.50
5th Jul 2019	lesley /graham	48	0.48	23.04
5th Jul 2019	heads vip lunch	15	1.10	16.50
8th Jul 2019	milk. finance office	1	1.45	1.45
8th Jul 2019	twilight training refreshments	65	1.10	71.50
8th Jul 2019	governors meeting refreshments	20	1.35	27.00
9th Jul 2019	milk. finance office	1	1.45	1.45

## Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jul 2019 - 31st Jul 2019



9th Jul 2019	Breakfast refreshments. Careers fair	20	2.00	40.00
9th Jul 2019	packed lunches careers fair	20	2.10	42.00
9th Jul 2019	refreshments careers fair. "afternoon"	20	1.35	27.00
9th Jul 2019	milk. it department	1	1.45	1.45
10th Jul 2019	COOKIES & DRINKS . OUTREACH	50	1.10	55.00
10th Jul 2019	cookies. Sharon, Heads Pa	31	0.45	13.95
11th Jul 2019	networking BBQ	46	4.00	184.00
11th Jul 2019	networking labour charge	1	111.15	111.15
12th Jul 2019	milk. it department	1	1.45	1.45
12th Jul 2019	staff room service . Graham Swindells	1	25.00	25.00
15th Jul 2019	milk. finance office	1	1.45	1.45
15th Jul 2019	English superstar lunches	30	1.95	58.50
17th Jul 2019	cookies. Sharon, Heads Pa	16	0.45	7.20
17th Jul 2019	outreach 6th form guests cookies & drinks cakes	55	1.10	60.50
18th Jul 2019	milk. finance office	1	1.45	1.45
19th Jul 2019	milk. it department	1	1.45	1.45
19th Jul 2019	staff room service . Graham Swindells	1	25.00	25.00
				1,259.72

section seven  
**phased budget**

Trading Days	190
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Budget		Trading Days	12	17	20	16	0	16	18	20	15	20	15	21	190
	Budget	Trading %age	5.93%	8.39%	9.12%	5.32%	0.00%	11.95%	10.29%	11.35%	8.26%	10.81%	8.25%	10.34%	100.00%
		Month	April	May	June	July	August	September	October	November	December	January	February	March	Total
Secondary Paid			£39,989	£35,191	£36,790	£28,152	£0	£30,392	£34,551	£31,352	£24,633	£27,193	£9,597	£22,074	£319,914
			£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Adult Paid			£263	£231	£242	£185	£0	£200	£227	£206	£162	£179	£63	£142	£2,100
			£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
			£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
<b>Total Cash Sales</b>			<b>£40,252.00</b>	<b>£35,422.00</b>	<b>£37,032.00</b>	<b>£28,337.00</b>	<b>£0.00</b>	<b>£30,592.00</b>	<b>£34,778.00</b>	<b>£31,558.00</b>	<b>£24,795.00</b>	<b>£27,372.00</b>	<b>£9,660.00</b>	<b>£22,216.00</b>	<b>£322,014</b>
<b>Total Cash Sales Per Day</b>			<b>£3,354</b>	<b>£2,084</b>	<b>£1,852</b>	<b>£1,771</b>	<b>£0</b>	<b>£1,912</b>	<b>£1,932</b>	<b>£1,578</b>	<b>£1,653</b>	<b>£1,369</b>	<b>£644</b>	<b>£1,058</b>	<b>£1,695</b>
<b>Credit Sales</b>															
FSM			£1,026	£903	£944	£722	£0	£780	£886	£804	£632	£698	£246	£567	£8,208
Staff Duty			£356	£314	£328	£251	£0	£271	£308	£279	£219	£242	£86	£196	£2,850
<b>Subtotal Credit Sales</b>			<b>£1,382.00</b>	<b>£1,217.00</b>	<b>£1,272.00</b>	<b>£973.00</b>	<b>£0.00</b>	<b>£1,051.00</b>	<b>£1,194.00</b>	<b>£1,083.00</b>	<b>£851.00</b>	<b>£940.00</b>	<b>£332.00</b>	<b>£763.00</b>	<b>£11,058</b>
Hospitality			£1,625	£1,430	£1,495	£1,144	£0	£1,235	£1,404	£1,274	£1,001	£1,105	£390	£897	£13,000
<b>Total Credit Sales</b>			<b>£3,007.00</b>	<b>£2,647.00</b>	<b>£2,767.00</b>	<b>£2,117.00</b>	<b>£0.00</b>	<b>£2,286.00</b>	<b>£2,598.00</b>	<b>£2,357.00</b>	<b>£1,852.00</b>	<b>£2,045.00</b>	<b>£722.00</b>	<b>£1,660.00</b>	<b>£24,058.00</b>
<b>Total Sales</b>			<b>£43,259</b>	<b>£38,069</b>	<b>£39,799</b>	<b>£30,454</b>	<b>£0</b>	<b>£32,878</b>	<b>£37,376</b>	<b>£33,915.00</b>	<b>£26,647</b>	<b>£29,417</b>	<b>£10,382</b>	<b>£23,876</b>	<b>£346,072</b>
<b>Food Costs</b>															
Food costs			£21,196.91	£18,653.81	£19,501.51	£14,922.46	£0	£16,110.22	£18,314.24	£16,618.35	£13,057.03	£14,414.33	£5,087.18	£11,699.24	£169,575
<b>Total Food Costs</b>			<b>£21,196.91</b>	<b>£18,653.81</b>	<b>£19,501.51</b>	<b>£14,922.46</b>	<b>£0.00</b>	<b>£16,110.22</b>	<b>£18,314.24</b>	<b>£16,618.35</b>	<b>£13,057.03</b>	<b>£14,414.33</b>	<b>£5,087.18</b>	<b>£11,699.24</b>	<b>£169,575.28</b>
<b>Gross Profit</b>			<b>£22,062</b>	<b>£19,415</b>	<b>£20,297</b>	<b>£15,532</b>	<b>£0</b>	<b>£16,768</b>	<b>£19,062</b>	<b>£17,297</b>	<b>£13,590</b>	<b>£15,003</b>	<b>£5,295</b>	<b>£12,177</b>	<b>£176,497</b>
<b>Gross Profit %age</b>			<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>0%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>
<b>Overhead Costs</b>															
Labour		Aspens	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£10,605	£127,260
		Sub Total	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£10,605.00	£127,260.00
<b>Sundries</b>															
Disposables			£602.38	£530.10	£554.19	£424.08	£0.00	£457.81	£1,768.88	£482.46	£371.07	£409.62	£144.57	£322.52	£6,068
Investment			£1,008.33	£1,008	£1,008	£1,008	£1,008	£1,008	£1,008	£1,008	£1,008	£1,008	£1,008	£1,008	£12,100
Management Fee			£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£515.00	£6,180
Additional depreciation			£407.42	£407	£407	£407	£407	£407	£407	£407	£407	£407	£407	£407	£4,889
adjustment			£7,257.30	£4,683	£5,541	£905	£-14,202	£2,108	£3,090	£2,612	£-984	£391	£-9,052	£-2,348	£0
<b>Total Overhead Costs</b>			<b>£20,395.43</b>	<b>£17,748.53</b>	<b>£18,630.83</b>	<b>£13,864.88</b>	<b>£-1,666.66</b>	<b>£15,101.12</b>	<b>£17,395.10</b>	<b>£15,629.99</b>	<b>£11,923.31</b>	<b>£13,336.01</b>	<b>£3,628.16</b>	<b>£10,510.02</b>	<b>£156,496.72</b>
<b>Surplus / (Cost)</b>			<b>£1,666.66</b>	<b>£1,666.66</b>	<b>£1,666.74</b>	<b>£20,000.00</b>									

## 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**

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