

## Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

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October 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 October 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 seven of trading, the net cost of catering is £7.1k favourable to budget, due to total sales being £11.1k over budget. Sundry expenses are also £1.3k below budget. In October, total sales were £9.4k over budget.

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 Seven

### 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	£41,749.54	£105,895.07	£108,479.00	£114,581.98	£110,733.18	91.13%	£144,724.85	93.04%	£137,442.83	£7,282.02
Adult Sales					£374.52	0.60%	£949.39			£949.39
Client Issues	£3,528.82	£8,628.58	£8,506.00	£8,482.15	£10,111.92	8.27%	£13,137.78	6.96%	£10,287.62	£2,850.16
<b>Total Sales</b>	<b>£45,278.36</b>	<b>£114,523.65</b>	<b>£116,985.00</b>	<b>£123,064.13</b>	<b>£121,219.62</b>	<b>100.00%</b>	<b>£158,812.02</b>	<b>100.00%</b>	<b>£147,730.45</b>	<b>£11,081.57</b>
<b>Less Consumption :</b>										
Opening Stock	£5,398.77				£28,095.73	25.78%	£40,934.46			£40,934.46
Cost of Sales	£27,877.62	£62,065.63	£54,005.00	£57,390.95	£69,237.10	48.32%	£76,732.04	48.56%	£71,737.89	£4,994.15
Less Closing Stock	<b>-£11,474.77</b>				<b>-£29,966.86</b>	<b>-25.98%</b>	<b>-£41,258.05</b>			<b>-£41,258.05</b>
<b>Total Consumption</b>	<b>£21,801.62</b>	<b>£62,065.63</b>	<b>£54,005.00</b>	<b>£57,390.95</b>	<b>£67,365.97</b>	<b>48.11%</b>	<b>£76,408.45</b>	<b>48.56%</b>	<b>£71,737.89</b>	<b>£4,670.56</b>
<b>Gross Profit :</b>										
<b>Total Gross Profit</b>	<b>£23,476.74</b>	<b>£52,458.02</b>	<b>£62,980.00</b>	<b>£65,673.18</b>	<b>£53,853.65</b>	<b>51.89%</b>	<b>£82,403.57</b>	<b>51.44%</b>	<b>£75,992.56</b>	<b>£6,411.01</b>
<b>Gross Profit %</b>	<b>51.85%</b>	<b>45.81%</b>	<b>53.84%</b>	<b>53.37%</b>	<b>44.43%</b>		<b>51.89%</b>		<b>51.44%</b>	<b>0.45%</b>
<b>Less Labour:</b>										
Basic Pay	£17,075.51	£52,100.70	£52,891.00	£57,752.61	£52,986.31	40.33%	£64,044.98	45.08%	£66,597.49	<b>-£2,552.51</b>
Employers' NI	£623.79				£4,105.50	1.50%	£2,383.45			£2,383.45
Employers Pens	£150.63				£425.65	0.32%	£501.18			£501.18
NEST Pens	£12.79									
PAYE					£2,323.60					
Overtime	£1,062.87									
Apprenticeship Levy					£257.68	0.20%	£320.20			£320.20
Other Deductions					£489.32	<b>-0.03%</b>	<b>-£44.60</b>			<b>-£44.60</b>
Sick Pay	<b>-£37.11</b>									
DBS Check	£520.00									
<b>Total Labour Costs</b>	<b>£19,408.48</b>	<b>£52,100.70</b>	<b>£52,891.00</b>	<b>£57,752.61</b>	<b>£60,588.06</b>	<b>42.32%</b>	<b>£67,205.21</b>	<b>45.08%</b>	<b>£66,597.49</b>	<b>£607.72</b>
<b>Less Expenses:</b>										
Disposables	<b>-£400.00</b>	£1,920.65	£548.00	£2,940.65	£1,553.35	0.78%	£1,234.33	2.57%	£3,800.44	<b>-£2,566.11</b>
Cleaning Materials	£422.59	£2,042.24	£859.00	£1,034.98	£901.63	0.35%	£559.71			£559.71
IT Equipment & Recharge	£26.00	£100.00								
Uniforms & Laundry	£1,528.45	£1,333.32	£750.00		£1,714.03	0.30%	£478.59			£478.59
Marketing Expenses	£13.79	£875.00	£875.00	£500.00	£15.54	0.02%	£28.33			£28.33
Equipment Purchases	£1,213.68	£1,500.00			£755.71	0.08%	£127.86			£127.86
Equipment Hire	£45.05		£840.00	£840.00		0.02%	£28.96			£28.96
Deep Clean	<b>-£100.00</b>	£500.00	£1,500.00	£1,350.00						
Bank / Credit Card Charges	£406.95									
Cash Collection	£73.35	£956.00	£1,750.00	£1,750.00						
Subcontracted Deep Clean Costs	£300.00									
Sundry Expenses	£0.50		£678.00	£728.00	<b>-£11.37</b>					
Telephone	£186.87				£64.83					
Subcontracted Refuse	£446.64									
Stationary & Postage	£44.99	£229.30	£958.00	£613.69	£29.95	0.04%	£64.26			£64.26
Training	£1.20	£535.16								
Depreciation		£3,500.00	£3,500.00	£3,500.00	£7,057.98	4.44%	£7,058.31	4.78%	£7,056.33	£1.98
Staff Advertising & Recruitment		£31.50								
CRB			£380.00							
Stock Movement				£280.63	<b>-£333.00</b>	<b>-0.03%</b>	<b>-£46.45</b>			<b>-£46.45</b>
Management Fee	£3,168.99	£9,332.98	£9,331.00	£8,750.00	£3,500.00	2.20%	£3,500.00	2.37%	£3,500.00	
<b>Total Expenses</b>	<b>£7,379.05</b>	<b>£22,856.15</b>	<b>£21,969.00</b>	<b>£22,287.95</b>	<b>£15,248.65</b>	<b>8.21%</b>	<b>£13,033.90</b>	<b>9.72%</b>	<b>£14,356.77</b>	<b>-£1,322.87</b>
<b>Total Overheads</b>	<b>£26,787.53</b>	<b>£74,956.85</b>	<b>£74,860.00</b>	<b>£80,040.56</b>	<b>£75,836.71</b>	<b>50.52%</b>	<b>£80,239.11</b>	<b>54.80%</b>	<b>£80,954.26</b>	<b>-£715.15</b>
<b>Less Gross Profit</b>	<b>-£23,476.74</b>	<b>-£52,458.02</b>	<b>-£62,980.00</b>	<b>-£65,673.18</b>	<b>-£53,853.65</b>	<b>-51.89%</b>	<b>-£82,403.57</b>	<b>-51.44%</b>	<b>-£75,992.56</b>	<b>-£6,411.01</b>
<b>NET COST OF CATERING</b>	<b>£3,310.79</b>	<b>£22,498.83</b>	<b>£11,880.00</b>	<b>£14,367.38</b>	<b>£21,983.06</b>	<b>-1.36%</b>	<b>-£2,164.46</b>	<b>3.36%</b>	<b>£4,961.70</b>	<b>-£7,126.16</b>
<b>Plus Adjustment:</b>										
Balancing Subsidy	<b>-£5,422.78</b>	<b>-£18,256.34</b>	<b>-£11,261.60</b>	<b>-£14,367.38</b>	<b>-£25,660.84</b>	<b>-2.10%</b>	<b>-£3,339.25</b>	<b>-7.08%</b>	<b>-£10,464.89</b>	<b>£7,125.64</b>
<b>Total Adjustments</b>	<b>-£5,422.78</b>	<b>-£18,256.34</b>	<b>-£11,261.60</b>	<b>-£14,367.38</b>	<b>-£25,660.84</b>	<b>-2.10%</b>	<b>-£3,339.25</b>	<b>-7.08%</b>	<b>-£10,464.89</b>	<b>£7,125.64</b>
<b>Total Fixed Invoiced Cost</b>	<b>-£2,111.99</b>	<b>£4,242.49</b>	<b>£618.40</b>		<b>-£3,677.78</b>	<b>-3.47%</b>	<b>-£5,503.71</b>	<b>-3.73%</b>	<b>-£5,503.19</b>	<b>-£0.52</b>
<b>Plus Client Issues:</b>										
Client Issues Recharged	£3,528.82	£8,628.75	£8,562.45	£8,482.65	£10,111.92	8.27%	£13,137.78			
<b>Total Client Issues</b>	<b>£3,528.82</b>	<b>£8,628.75</b>	<b>£8,562.45</b>	<b>£8,482.65</b>	<b>£10,111.92</b>	<b>8.27%</b>	<b>£13,137.78</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£1,416.83</b>	<b>£12,871.24</b>	<b>£9,180.85</b>	<b>£8,482.65</b>	<b>£6,434.14</b>	<b>4.81%</b>	<b>£7,634.07</b>			
<b>Plus VAT:</b>										
Input VAT	£3,118.51	£4,977.08	£2,756.79	£5,596.12	£5,222.42	2.93%	£4,660.09			
Output VAT	<b>-£48.44</b>	<b>-£62.13</b>	<b>£1,391.24</b>	<b>-£134.63</b>	<b>-£46.61</b>					
<b>Total VAT</b>	<b>£3,070.07</b>	<b>£4,914.95</b>	<b>£4,148.03</b>	<b>£5,461.49</b>	<b>£5,175.81</b>	<b>2.93%</b>	<b>£4,660.09</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£4,486.90</b>	<b>£17,786.19</b>	<b>£13,328.88</b>	<b>£13,944.14</b>	<b>£11,609.95</b>	<b>7.74%</b>	<b>£12,294.16</b>			
<b>Plus Additional Invoices/Credits:</b>										
Net Invoice Value		<b>-£1,334.55</b>					<b>-0.11%</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>-0.11%</b>	<b>-£173.00</b>		

section three

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

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

Month of :	Oct-13	Oct-14	Oct-15	Oct-16	Oct-17	Oct-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	£22,785.62	£25,642.00	£28,803.00	£23,056.65	£23,705.12	92.33%	£35,716.55	94.65%	£27,690.67	£8,025.88
Adult Sales					£64.22	0.53%	£206.90			£206.90
Client Issues	£1,433.02	£1,767.00	£1,436.00	£2,155.97	£1,566.52	7.14%	£2,760.47	5.35%	£1,566.52	£1,193.95
<b>Total Sales</b>	<b>£24,218.64</b>	<b>£27,409.00</b>	<b>£30,239.00</b>	<b>£25,212.62</b>	<b>£25,335.86</b>	<b>100.00%</b>	<b>£38,683.92</b>	<b>100.00%</b>	<b>£29,257.19</b>	<b>£9,426.73</b>
<b>Less Consumption :</b>										
Opening Stock	£5,398.77				£7,489.83	20.69%	£8,005.63			£8,005.63
Cost of Sales	£12,889.72	£14,677.00	£13,830.00	£10,854.63	£13,314.73	44.56%	£17,237.84	48.56%	£14,207.29	£3,030.55
Less Closing Stock	<b>-£6,076.00</b>				<b>-£5,641.88</b>	<b>-16.83%</b>	<b>-£6,510.71</b>			<b>-£6,510.71</b>
<b>Total Consumption</b>	<b>£12,212.49</b>	<b>£14,677.00</b>	<b>£13,830.00</b>	<b>£10,854.63</b>	<b>£15,162.68</b>	<b>48.43%</b>	<b>£18,732.76</b>	<b>48.56%</b>	<b>£14,207.29</b>	<b>£4,525.47</b>
<b>Gross Profit :</b>										
<b>Total Gross Profit</b>	<b>£12,006.15</b>	<b>£12,732.00</b>	<b>£16,409.00</b>	<b>£14,357.99</b>	<b>£10,173.18</b>	<b>51.57%</b>	<b>£19,951.16</b>	<b>51.44%</b>	<b>£15,049.90</b>	<b>£4,901.26</b>
<b>Gross Profit %</b>	<b>49.57%</b>	<b>46.45%</b>	<b>54.26%</b>	<b>56.95%</b>	<b>40.15%</b>		<b>51.57%</b>		<b>51.44%</b>	<b>0.13%</b>
<b>Less Labour:</b>										
Basic Pay	£5,962.55	£7,525.00	£7,642.00	£8,214.70	£8,268.30	24.92%	£9,638.13	32.52%	£9,513.83	£124.30
Employers' NI	£226.39				£597.36	0.91%	£351.18			£351.18
Employers Pens	£50.21				£64.56	0.19%	£74.87			£74.87
NEST Pens	£3.91									
PAYE					£277.40					
Overtime	£613.67									
Apprenticeship Levy					£44.46	0.12%	£48.19			£48.19
Other Deductions					£39.14	-0.12%	<b>-£48.19</b>			<b>-£48.19</b>
Sick Pay	<b>-£20.69</b>									
DBS Check	£520.00									
<b>Total Labour Costs</b>	<b>£7,356.04</b>	<b>£7,525.00</b>	<b>£7,642.00</b>	<b>£8,214.70</b>	<b>£9,291.22</b>	<b>26.02%</b>	<b>£10,064.18</b>	<b>32.52%</b>	<b>£9,513.83</b>	<b>£550.35</b>
<b>Less Expenses:</b>										
Disposables	£85.00	£217.00	£117.00	£240.70	£336.41	0.68%	£264.86	1.86%	£542.92	<b>-£278.06</b>
Cleaning Materials	£111.94	£216.00	£169.00	£155.70	£137.12	0.72%	£278.89			£278.89
IT Equipment & Recharge	£8.00									
Uniforms & Laundry	£298.86					0.16%	£61.64			£61.64
Marketing Expenses	£13.79	£125.00	£125.00		£15.54					
Equipment Purchases	£17.34				£179.40	0.17%	£64.89			£64.89
Equipment Hire			£120.00	£120.00						
Deep Clean										
Bank / Credit Card Charges	£215.08									
Cash Collection	£5.73	£137.00	£250.00	£250.00						
Subcontracted Deep Clean Costs	£100.00									
Sundry Expenses	£0.50		£113.00	£104.00	<b>-£11.40</b>					
Telephone	£73.60									
Subcontracted Refuse	£255.60									
Stationary & Postage		£21.00	£121.00	£87.67						
Training		£21.00								
Depreciation		£500.00	£500.00	£500.00	£1,008.33	2.61%	£1,008.33	3.45%	£1,008.00	£0.33
Staff Advertising & Recruitment										
CRB										
Stock Movement				£40.09	£345.26	-0.19%	<b>-£74.01</b>			<b>-£74.01</b>
Management Fee	£1,056.33	£1,333.00	£1,333.00	£1,250.00	£500.00	1.29%	£500.00	1.71%	£500.00	
<b>Total Expenses</b>	<b>£2,241.77</b>	<b>£2,570.00</b>	<b>£2,848.00</b>	<b>£2,748.16</b>	<b>£2,510.66</b>	<b>5.44%</b>	<b>£2,104.60</b>	<b>7.01%</b>	<b>£2,050.92</b>	<b>£53.68</b>
<b>Total Overheads</b>	<b>£9,597.81</b>	<b>£10,095.00</b>	<b>£10,490.00</b>	<b>£10,962.86</b>	<b>£11,801.88</b>	<b>31.46%</b>	<b>£12,168.78</b>	<b>39.53%</b>	<b>£11,564.75</b>	<b>£604.03</b>
<b>Less Gross Profit</b>	<b>-£12,006.15</b>	<b>-£12,732.00</b>	<b>-£16,409.00</b>	<b>-£14,357.99</b>	<b>-£10,173.18</b>	<b>-51.57%</b>	<b>-£19,951.16</b>	<b>-51.44%</b>	<b>-£15,049.90</b>	<b>-£4,901.26</b>
<b>NET COST OF CATERING</b>	<b>-£2,408.34</b>	<b>-£2,637.00</b>	<b>-£5,919.00</b>	<b>-£3,395.13</b>	<b>£1,628.70</b>	<b>-20.12%</b>	<b>-£7,782.38</b>	<b>-11.91%</b>	<b>-£3,485.15</b>	<b>-£4,297.23</b>
<b>Plus Adjustment:</b>										
Balancing Subsidy	£1,704.35	£3,243.07	£6,007.30	£3,395.13	<b>-£2,128.70</b>	18.08%	£6,995.70	9.23%	£2,698.98	£4,296.72
<b>Total Adjustments</b>	<b>£1,704.35</b>	<b>£3,243.07</b>	<b>£6,007.30</b>	<b>£3,395.13</b>	<b>-£2,128.70</b>	<b>18.08%</b>	<b>£6,995.70</b>	<b>9.23%</b>	<b>£2,698.98</b>	<b>£4,296.72</b>
<b>Total Fixed Invoiced Cost</b>	<b>-£703.99</b>	<b>£606.07</b>	<b>£88.30</b>	<b>-£500.00</b>	<b>-£500.00</b>	<b>-2.03%</b>	<b>-£786.68</b>	<b>-2.69%</b>	<b>-£786.17</b>	<b>-£0.51</b>
<b>Plus Client Issues:</b>										
Client Issues Recharged	£1,433.02	£1,767.28	£1,455.80	£2,155.97	£1,566.52	7.14%	£2,760.47			
<b>Total Client Issues</b>	<b>£1,433.02</b>	<b>£1,767.28</b>	<b>£1,455.80</b>	<b>£2,155.97</b>	<b>£1,566.52</b>	<b>7.14%</b>	<b>£2,760.47</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£729.03</b>	<b>£2,373.35</b>	<b>£1,544.10</b>	<b>£2,155.97</b>	<b>£1,066.52</b>	<b>5.10%</b>	<b>£1,973.79</b>			
<b>Plus VAT:</b>										
Input VAT	£1,127.47	£729.66	£553.25	£765.64	£323.71	2.14%	£828.60			
Output VAT	<b>-£21.41</b>	<b>-£14.11</b>	<b>-£13.68</b>	<b>-£17.78</b>						
<b>Total VAT</b>	<b>£1,106.06</b>	<b>£715.55</b>	<b>£539.57</b>	<b>£747.86</b>	<b>£323.71</b>	<b>2.14%</b>	<b>£828.60</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£1,835.09</b>	<b>£3,088.90</b>	<b>£2,083.67</b>	<b>£2,903.83</b>	<b>£1,390.23</b>	<b>7.24%</b>	<b>£2,802.39</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%

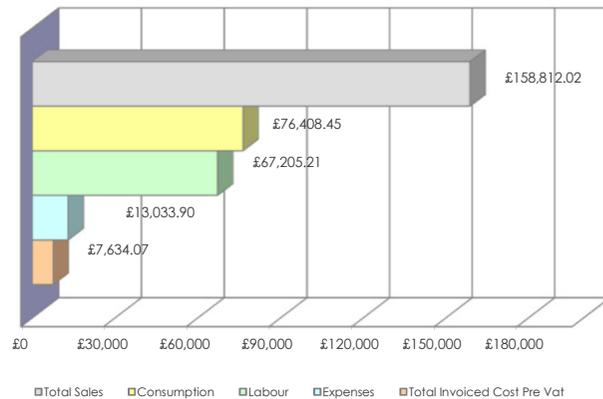
Gross Profit Tracker	Month 7	Month 8	Month 9	3rd Quarter Average
Gross Profit	51.57%			

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						£158,812.02
Consumption	43.20%	48.44%	43.95%	53.51%	0.00%	50.75%	48.43%						48.11%
Gross Profit	56.80%	51.56%	56.05%	46.49%	0.00%	49.25%	51.57%						51.89%
Labour	52.04%	39.46%	36.09%	52.06%	0.00%	29.50%	26.02%						42.32%
Sundries	6.32%	5.33%	5.27%	7.44%	0.00%	5.28%	4.15%						6.00%
Management Fee	2.66%	2.04%	1.94%	2.89%	0.00%	1.49%	1.29%						2.20%
Net Cost of Catering	£793.61	£-1,159.47	£-3,295.23	£2,754.58	£10,894.36	£-4,369.93	£-7,782.38						£-2,164.46
Variance	£-2,152.66	£-377.26	£-1,411.24	£-531.27	£-670.39	£2,313.89	£-4,297.23						£-7,126.16

### 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-5293

Invoice Date: 31st Oct 2018

Description	Net	Vat	Gross
Services Provided :	£1,973.79	£828.60	£2,802.39
<hr/>			
Your Output VAT on Sales @20% of	£-206.90	is	£-41.38
Your Output VAT on Sales @0% of	£-35,716.55	is	£0.00
Your Input VAT on Purchases @20% of	£2,841.55	is	£568.31
Your Input VAT on Purchases @0% of	£23,483.18	is	£0.00
Your Input VAT on Labour @20% of	£0.00	is	£0.00
Your Input VAT on Labour @0% of	£10,064.18	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	£1,973.79		£828.60

Net Total: £1,973.79  
Vat Total: £828.60  
Net Total: £2,802.39

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 Oct 2018 - 31st Oct 2018



Description	Net
Cash Sales	
Catering Cashless Students	35,716.55
Catering Cashless Adults	206.90
Subtotal Cash Sales	35,923.45
Credit Sales	
Duty Meals	272.16
FSM	893.16
Hospitality	1,595.15
Subtotal Credit Sales	2,760.47
Total Sales	38,683.92
Cost of Sales	
Opening Stock	8005.63 (28/09/2018)
Purchases	17,237.84
Closing Stock	6510.71 (26/10/2018)
Consumption	18,732.76
Gross Profit	19,951.16
GP%	51.57%
Labour	
Labour	10,064.18
Total Labour	10,064.18
Sundries	
Opening Stock	435.63 (28/09/2018)
Purchases	670.28
Closing Stock	509.64 (26/10/2018)
Total Sundries	596.27
Extra Costs	
Management Fee	500.00
Depreciation	1,008.33
Total Extra Charges	1,508.33
Net Operating Cost	-7,782.38
Invoice Reconciliation	

# Client Operating Statement

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Net Cost of Catering	-7,782.38
Cost Adjustment	6,995.70
Credit Sales	2,760.47
Invoice Value (GBP)	1,973.79

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Type	Date	Supplier	Reference	Net	VAT	Gross
Cleaning Materials						
Purchases - Invoice	27th Sep 2018	Bunzl Catering	02180352	203.31	40.66	243.97
Purchases - Invoice	4th Oct 2018	Bunzl Catering	02180352/2	20.02	4.00	24.02
Purchases - Invoice	16th Oct 2018	Bunzl Catering	02184410	55.56	0.01	55.57
				278.89	44.67	323.56
Food Purchases						
Purchases - Invoice	18th Jan 2018	Bunzl Catering	01297060	284.90	56.98	341.88
Purchases - Invoice	25th Sep 2018	Bunzl Catering	02179537	83.14	16.63	99.77
Purchases - Invoice	27th Sep 2018	Bunzl Catering	02180347	87.83	17.57	105.4
Purchases - Invoice	28th Sep 2018	Tugo Food Systems Ltd	218135	274.04	8.63	282.67
Purchases - Invoice	1st Oct 2018	Bidfood	83190441	312.70	0.00	312.7
Purchases - Credit Note	1st Oct 2018	Bidfood	99678211	-17.25	-0.00	-17.25
Purchases - Invoice	1st Oct 2018	Saporous Foods Limited	4127	105.26	0.00	105.26
Purchases - Credit Note	2nd Oct 2018	Bidfood	996803148	-21.60	-0.00	-21.6
Purchases - Invoice	2nd Oct 2018	Saporous Foods Limited	4131	107.51	0.00	107.51
Purchases - Invoice	2nd Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-021018-1	578.00	0.00	578

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Purchases - Invoice	2nd Oct 2018	Worcester Produce	354926	134.14	0.00	134.14
Purchases - Invoice	2nd Oct 2018	Worcester Produce	354925	32.60	0.00	32.6
Purchases - Invoice	3rd Oct 2018	Bidfood	83235539	495.54	0.00	495.54
Purchases - Credit Note	3rd Oct 2018	Bidfood	9982147	-69.59	-0.00	-69.59
Purchases - Invoice	3rd Oct 2018	Saporous Foods Limited	4150	163.72	0.00	163.72
Purchases - Invoice	3rd Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-031018-1	192.00	0.00	192
Purchases - Invoice	4th Oct 2018	Chapple & Jenkins Ltd	497426	410.68	82.14	492.82
Purchases - Invoice	4th Oct 2018	Saporous Foods Limited	4158	134.58	0.00	134.58
Purchases - Invoice	4th Oct 2018	Theos Food Company	113786	300.08	0.00	300.08
Purchases - Invoice	5th Oct 2018	Bidfood	83281996	410.86	9.01	419.87
Purchases - Invoice	5th Oct 2018	Bradshaws Butchers	107928	120.38	0.00	120.38
Purchases - Invoice	5th Oct 2018	Saporous Foods Limited	4169	109.78	0.00	109.78
Purchases - Invoice	5th Oct 2018	Worcester Produce	355489	32.60	0.00	32.6
Purchases - Invoice	5th Oct 2018	Worcester Produce	355490	67.30	0.00	67.3
Purchases - Invoice	8th Oct 2018	Bidfood	83308324	258.36	0.00	258.36
Purchases - Invoice	8th Oct 2018	Saporous Foods Limited	4190	315.44	0.00	315.44
Purchases - Invoice	8th Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-081018-1	464.25	0.00	464.25
Purchases - Cash Purchase	8th Oct 2018	tesco	2409	107.82	0.00	107.82
Purchases - Invoice	9th Oct 2018	Saporous Foods Limited	4192	216.56	0.00	216.56

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Purchases - Invoice	9th Oct 2018	Worcester Produce	356275	120.88	0.00	120.88
Purchases - Invoice	9th Oct 2018	Worcester Produce	356274	24.80	0.00	24.8
Purchases - Invoice	10th Oct 2018	Bidfood	83353100	487.22	27.53	514.75
Purchases - Invoice	10th Oct 2018	Majestic Coffee	11846	290.00	9.00	299
Purchases - Invoice	10th Oct 2018	Saporous Foods Limited	4216	202.55	0.00	202.55
Purchases - Invoice	10th Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-101018-1	256.00	0.00	256
Purchases - Invoice	11th Oct 2018	Bradshaws Butchers	107783	90.33	0.00	90.33
Purchases - Invoice	11th Oct 2018	Chapple & Jenkins Ltd	499151	212.59	42.52	255.11
Purchases - Invoice	11th Oct 2018	Saporous Foods Limited	4222	117.05	0.00	117.05
Purchases - Invoice	12th Oct 2018	Bidfood	83393641	561.24	0.00	561.24
Purchases - Credit Note	12th Oct 2018	Bidfood	99694123	-4.44	-0.00	-4.44
Purchases - Invoice	12th Oct 2018	Saporous Foods Limited	4236	239.69	0.00	239.69
Purchases - Invoice	12th Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-121018-1	337.70	0.00	337.7
Purchases - Invoice	12th Oct 2018	Worcester Produce	356804	32.60	0.00	32.6
Purchases - Invoice	12th Oct 2018	Worcester Produce	356807	61.00	0.00	61
Purchases - Invoice	15th Oct 2018	Bidfood	83422425	297.21	0.00	297.21
Purchases - Invoice	15th Oct 2018	Saporous Foods Limited	4254	237.35	0.00	237.35
Purchases - Invoice	16th Oct 2018	Bunzl Catering	02184410	346.21	80.34	426.55
Purchases - Invoice	16th Oct 2018	Saporous Foods Limited	4259	199.26	0.00	199.26

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Purchases - Invoice	16th Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-161018-1	366.40	0.00	366.4
Purchases - Invoice	16th Oct 2018	Worcester Produce	357564	242.10	0.00	242.1
Purchases - Invoice	16th Oct 2018	Worcester Produce	357563	32.60	0.00	32.6
Purchases - Credit Note	16th Oct 2018	Worcester Produce	276188	-18.80	-0.00	-18.8
Purchases - Invoice	17th Oct 2018	Bidfood	83464452	793.79	31.26	825.05
Purchases - Invoice	17th Oct 2018	Saporous Foods Limited	4274	233.93	0.00	233.93
Purchases - Cash Purchase	17th Oct 2018	tesco	424776478	192.86	0.00	192.86
Purchases - Invoice	18th Oct 2018	Bradshaws Butchers	107674	179.59	0.00	179.59
Purchases - Invoice	18th Oct 2018	Chapple & Jenkins Ltd	300924	343.64	68.73	412.37
Purchases - Invoice	18th Oct 2018	Saporous Foods Limited	4275	116.65	0.00	116.65
Purchases - Invoice	18th Oct 2018	Theos Food Company	115043	414.98	0.00	414.98
Purchases - Credit Note	18th Oct 2018	Theos Food Company	115196	-23.78	-0.00	-23.78
Purchases - Invoice	19th Oct 2018	Bidfood	83506153	700.47	0.00	700.47
Purchases - Invoice	19th Oct 2018	Saporous Foods Limited	4276	268.69	0.00	268.69
Purchases - Invoice	19th Oct 2018	Tugo Food Systems Ltd	220459	256.05	0.00	256.05
Purchases - Invoice	19th Oct 2018	Worcester Produce	358114	32.60	0.00	32.6
Purchases - Invoice	19th Oct 2018	Worcester Produce	358118	4.91	0.00	4.91
Purchases - Invoice	19th Oct 2018	Worcester Produce	358119	38.01	0.00	38.01
Purchases - Credit Note	19th Oct 2018	Worcester Produce	271928	-7.80	-0.00	-7.8

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Purchases - Invoice	22nd Oct 2018	Bidfood	83530588	375.92	0.00	375.92
Purchases - Cash Purchase	22nd Oct 2018	lidl	1	37.96	0.00	37.96
Purchases - Invoice	22nd Oct 2018	Saporous Foods Limited	4313	305.39	0.00	305.39
Purchases - Invoice	23rd Oct 2018	Bradshaws Butchers	107897	148.37	0.00	148.37
Purchases - Invoice	23rd Oct 2018	Saporous Foods Limited	4314	193.66	0.00	193.66
Purchases - Invoice	23rd Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-2310181-1	334.25	0.00	334.25
Purchases - Invoice	23rd Oct 2018	Worcester Produce	358897	32.60	0.00	32.6
Purchases - Invoice	23rd Oct 2018	Worcester Produce	358898	145.67	0.00	145.67
Purchases - Invoice	24th Oct 2018	Bidfood	83569354	275.55	0.00	275.55
Purchases - Invoice	24th Oct 2018	Saporous Foods Limited	4315	118.12	0.00	118.12
Purchases - Invoice	24th Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-241018-1	202.50	0.00	202.5
Purchases - Invoice	25th Oct 2018	Saporous Foods Limited	4316	199.88	0.00	199.88
Purchases - Invoice	25th Oct 2018	Theos Food Company	115527	172.58	0.00	172.58
Purchases - Invoice	26th Oct 2018	Bidfood	83604977	509.60	0.00	509.6
Purchases - Invoice	26th Oct 2018	Saporous Foods Limited	4317	97.33	0.00	97.33
Purchases - Invoice	26th Oct 2018	Spice Time (Safy Impex Ltd)	ASPENS28-261018-1	120.70	0.00	120.7
				17,237.84	450.34	17,688.18

Light Equipment

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Purchases - Cash Purchase	2nd Oct 2018	amazon	123	39.90	8.00	47.9
Purchases - Cash Purchase	17th Oct 2018	argos	094753	24.99	0.00	24.99
				64.89	8.00	72.89

Non Food Disposables						
Purchases - Invoice	27th Sep 2018	Bunzl Catering	02180347	113.70	22.74	136.44
Purchases - Invoice	5th Oct 2018	Bidfood	83281996	54.67	10.94	65.61
Purchases - Invoice	10th Oct 2018	Bidfood	83353100	13.65	2.73	16.38
Purchases - Invoice	15th Oct 2018	Bidfood	83422425	28.17	5.63	33.8
Purchases - Invoice	17th Oct 2018	Bidfood	83464452	54.67	10.93	65.6
				264.86	52.97	317.83

Uniforms						
Purchases - Invoice	26th Sep 2018	Alexandra	OLSINV/05223341	49.01	9.80	58.81
Purchases - Invoice	11th Oct 2018	Alexandra	OLSINV/05260127	12.63	2.53	15.16
				61.64	12.33	73.97

Management Fee						
Regular Cost	October 2018	-	Management Fee	500.00	100	600
				500.00	100.00	600.00

Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Depreciation						
Regular Cost	October 2018	-	Depreciation	1008.33	201.666	1209.996
				1,008.33	201.67	1,210.00
				19,416.45	869.98	20,286.43

section six

# client issue summary

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



Date	Description	Qty	Unit Price	Net
1st Oct 2018	LUNCH FOR DEVELOPMENT DEPARTMENT	2	2.05	4.10
1st Oct 2018	milk . finance dept Jackie	1	1.45	1.45
1st Oct 2018	milk, it department	1	1.45	1.45
1st Oct 2018	sharon . Mandarin catering	45	1.10	49.50
2nd Oct 2018	water parents eve	72	0.45	32.40
2nd Oct 2018	parents evening baguettes & sandwiches	13	1.15	14.95
3rd Oct 2018	Mr Howell. Hockey	16	1.10	17.60
3rd Oct 2018	Z. Clarke cookies	32	0.45	14.40
3rd Oct 2018	water	21	0.45	9.45
3rd Oct 2018	milk maths department	1	1.45	1.45
4th Oct 2018	Mr Howell. Hockey	20	1.10	22.00
4th Oct 2018	milk, it department	1	1.45	1.45
4th Oct 2018	Sharon . Mandarin catering	45	1.10	49.50
4th Oct 2018	Sharon heads pa. cookies	40	0.45	18.00
5th Oct 2018	staffroom service . Graham	1	25.00	25.00
8th Oct 2018	milk maths department	1	1.45	1.45
8th Oct 2018	sharon . Mandarin catering	45	1.10	49.50

## Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



8th Oct 2018	milk . finance dept Jackie	1	1.45	1.45
8th Oct 2018	lunch for visiting author. library	1	2.50	2.50
9th Oct 2018	Mr Howell. Hockey	16	1.10	17.60
9th Oct 2018	lunch, visitors safeguarding. kate.steadman	2	2.95	5.90
10th Oct 2018	milk, it department	1	1.45	1.45
10th Oct 2018	Mr Howell. Hockey	16	1.10	17.60
10th Oct 2018	breakfast Refreshments . Sutton dep meeting. ruth/lesley	10	0.85	8.50
10th Oct 2018	labour charge	1	7.80	7.80
10th Oct 2018	sharon heads pa. cookies	30	0.45	13.50
10th Oct 2018	milk stem block	1	1.45	1.45
11th Oct 2018	milk, it department	1	1.45	1.45
11th Oct 2018	MILK EXAMS OFFICE	1	1.45	1.45
12th Oct 2018	staffroom service . Graham	1	25.00	25.00
15th Oct 2018	milk . finance dept Jackie	1	1.45	1.45
15th Oct 2018	sharon . Mandarin catering	45	1.10	49.50
17th Oct 2018	michelle. cookies	15	0.45	6.75
17th Oct 2018	Dave Goodwin. lunch with drinks	8	2.50	20.00
17th Oct 2018	milk . finance dept	1	1.45	1.45
18th Oct 2018	sharon heads pa. cookies	27	0.45	12.15

## Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



18th Oct 2018	milk dt department	1	1.45	1.45
18th Oct 2018	sharon . Mandarin catering	45	1.10	49.50
19th Oct 2018	staffroom service . Graham	1	25.00	25.00
22nd Oct 2018	Lesley. biscuits	30	0.35	10.50
22nd Oct 2018	sharon . Mandarin catering	45	1.10	49.50
22nd Oct 2018	milk maths department	1	1.45	1.45
23rd Oct 2018	Lesley. soloist concert	75	3.50	262.50
23rd Oct 2018	michelle. lunch	9	1.55	13.95
23rd Oct 2018	soloist concert. labour charge	1	100.00	100.00
24th Oct 2018	networking catering	60	4.00	240.00
24th Oct 2018	networking catering charge for labour	1	160.00	160.00
24th Oct 2018	Mr Howell. Hockey catering	16	1.10	17.60
24th Oct 2018	Brian Davis. Lunch for VIP visitors	7	3.60	25.20
25th Oct 2018	Sharon. Breakfast drinks for visitors	30	0.45	13.50
25th Oct 2018	Mr Robson	1	1.45	1.45
25th Oct 2018	sharon. madarin	45	1.10	49.50
25th Oct 2018	Sharon. cookies	31	0.45	13.95
26th Oct 2018	Graham staffroom	1	25.00	25.00
26th Oct 2018	Lesley. lunch for visitors	10	2.45	24.50

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



1,595.15

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



	1st Oct 2018 (Mon)	2nd Oct 2018 (Tue)	3rd Oct 2018 (Wed)	4th Oct 2018 (Thu)	5th Oct 2018 (Fri)	6th Oct 2018 (Sat)	7th Oct 2018 (Sun)
Duty Meals	24	13	0	13	12	0	0
Unit Price	1.08	1.08	0.00	1.08	1.08	0.00	0.00
Net Charge	25.92	14.04	0.00	14.04	12.96	0.00	0.00
FSM	85	41	0	45	44	0	0
Unit Price	1.08	1.08	0.00	1.08	1.08	0.00	0.00
Net Charge	91.80	44.28	0.00	48.60	47.52	0.00	0.00
	8th Oct 2018 (Mon)	9th Oct 2018 (Tue)	10th Oct 2018 (Wed)	11th Oct 2018 (Thu)	12th Oct 2018 (Fri)	13th Oct 2018 (Sat)	14th Oct 2018 (Sun)
Duty Meals	13	12	13	13	12	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	14.04	12.96	14.04	14.04	12.96	0.00	0.00
FSM	43	39	44	43	44	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	46.44	42.12	47.52	46.44	47.52	0.00	0.00
	15th Oct 2018 (Mon)	16th Oct 2018 (Tue)	17th Oct 2018 (Wed)	18th Oct 2018 (Thu)	19th Oct 2018 (Fri)	20th Oct 2018 (Sat)	21st Oct 2018 (Sun)
Duty Meals	14	14	14	12	11	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	15.12	15.12	15.12	12.96	11.88	0.00	0.00
FSM	41	40	39	43	42	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	44.28	43.20	42.12	46.44	45.36	0.00	0.00

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Oct 2018 - 31st Oct 2018



	22nd Oct 2018 (Mon)	23rd Oct 2018 (Tue)	24th Oct 2018 (Wed)	25th Oct 2018 (Thu)	26th Oct 2018 (Fri)	27th Oct 2018 (Sat)	28th Oct 2018 (Sun)
Duty Meals	12	11	13	14	12	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	12.96	11.88	14.04	15.12	12.96	0.00	0.00
FSM	40	39	39	41	35	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	43.20	42.12	42.12	44.28	37.80	0.00	0.00
	29th Oct 2018 (Mon)	30th Oct 2018 (Tue)	31st Oct 2018 (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	1079	
Net Total	1,165.32	
Duty Meals	Quantity	252
	Net Charge	272.16
FSM	Quantity	827
	Net Charge	893.16

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**

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E: [mailbox@litmuspartnership.co.uk](mailto:mailbox@litmuspartnership.co.uk)