

Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

Michael G Neales MSC MHCIMA

Senior Consultant

The Litmus Partnership Limited

June 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 June 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 three, the net cost of catering is £27.7k adverse to budget, due to total sales being £51k below budget. Sundry expenses are also £2.1k above budget.

We have not yet received a credit note for the agreed profit share for the last contractual year, however we have requested this and will provide clarification once we have received an update.

We have not received a copy of May's or June's labour breakdown, however we shall update our monitoring when this is available.

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 Three

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 Bgdtd Sales	2019/20 Budget	2019/20 Variance
Sales :									
Sales	£49,261.00	£52,504.90	£48,975.30	£64,638.53	90.12%	£62,982.95	92.44%	£111,970.00	-£48,987.05
Adult Sales			£202.10	£493.60	1.15%	£803.98	0.61%	£736.00	£67.98
Free Student Meals					2.40%	£1,676.16	2.37%	£2,873.00	-£1,196.84
Free Staff Meals					1.08%	£754.92	0.82%	£998.00	-£243.08
Hospitality					5.25%	£3,672.30	3.76%	£4,550.00	-£877.70
Client Issues	£3,435.00	£2,740.93	£3,472.15	£4,024.10					
Total Sales	£52,696.00	£55,245.83	£52,649.55	£69,156.23	100.00%	£69,890.31	100.00%	£121,127.00	-£51,236.69
Less Consumption :									
Opening Stock			£10,725.36	£19,227.42	31.46%	£21,989.82			£21,989.82
Cost of Sales	£25,338.00	£27,177.93	£33,778.87	£31,542.58	50.18%	£35,071.98	49.00%	£59,352.23	-£24,280.25
Less Closing Stock			-£16,886.82	-£19,415.15	-30.64%	-£21,412.33			-£21,412.33
Total Consumption	£25,338.00	£27,177.93	£27,617.41	£31,354.85	51.01%	£35,649.47	49.00%	£59,352.23	-£23,702.76
Gross Profit :									
Total Gross Profit	£27,358.00	£28,067.90	£25,032.14	£37,801.38	48.99%	£34,240.84	51.00%	£61,774.77	-£27,533.93
Gross Profit %	51.92%	50.81%	47.54%	54.66%		48.99%		51.00%	-2.01%
Less Labour:									
Basic Pay	£22,783.00	£24,602.73	£21,184.81	£27,378.18	40.55%	£28,341.54	26.27%	£31,815.00	-£3,473.46
Employers' NI			£1,619.76	£1,048.71	1.13%	£787.10			£787.10
Employers Pens			£169.53	£219.12	0.81%	£567.93			£567.93
NEST Pens									
PAYE			£1,179.80						
Overtime									
Apprenticeship Levy			£86.18	£136.88	0.20%	£141.73			£141.73
Other Deductions			£415.63						
Sick Pay									
DBS Check									
Total Labour Costs	£22,783.00	£24,602.73	£24,655.71	£28,782.89	42.69%	£29,838.30	26.27%	£31,815.00	-£1,976.70
Less Expenses:									
Disposables	£365.00	£1,734.73	£3,095.62	£465.43	0.76%	£529.84	1.39%	£1,686.67	-£1,156.83
Cleaning Materials	£387.00	£451.06	£467.17	£211.12	0.26%	£182.40			£182.40
IT Equipment & Recharge									
Uniforms & Laundry			£1,602.16		0.16%	£114.42			£114.42
Marketing Expenses	£375.00	£250.00		£28.33					
Equipment Purchases			£90.00	£23.02	0.14%	£94.86			£94.86
Equipment Hire	£360.00	£360.00							
Deep Clean					1.86%	£1,299.00			£1,299.00
Bank / Credit Card Charges									
Cash Collection	£750.00	£750.00							
Subcontracted Deep Clean Costs									
Sundry Expenses	£339.00	£312.00	£0.03				0.00%	£0.64	-£0.64
Telephone									
Waste Collection					2.18%	£1,521.55			£1,521.55
Stationary & Postage	£363.00	£263.01		£22.26					
Training									
Depreciation	£1,500.00	£1,500.00	£3,024.66	£3,024.99	6.08%	£4,245.99	3.51%	£4,245.75	£0.24
Staff Advertising & Recruitment									
CRB									
Stock Movement		£120.27	-£386.98	£82.25	0.06%	£41.37			£41.37
Management Fee	£3,999.00	£3,750.00	£1,500.00	£1,500.00	2.21%	£1,545.00	1.28%	£1,545.00	
Total Expenses	£8,438.00	£9,491.07	£9,392.66	£5,357.40	13.70%	£9,574.43	6.17%	£7,478.06	£2,096.37
Total Overheads	£31,221.00	£34,093.80	£34,048.37	£34,140.29	56.39%	£39,412.73	32.44%	£39,293.06	£119.67
Less Gross Profit	-£27,358.00	-£28,067.90	-£25,032.14	-£37,801.38	-48.99%	-£34,240.84	-51.00%	-£61,774.77	£27,533.93
NET COST OF CATERING	£3,863.00	£6,025.90	£9,016.23	-£3,661.09	7.40%	£5,171.89	-18.56%	-£22,481.71	£27,653.60
Plus Adjustment:									
Balancing Subsidy	-£3,597.80	-£6,025.90	-£10,694.01	£1,302.57	-14.55%	-£10,171.63	14.43%	£17,481.73	-£27,653.36
Total Adjustments	-£3,597.80	-£6,025.90	-£10,694.01	£1,302.57	-14.55%	-£10,171.63	14.43%	£17,481.73	-£27,653.36
Total Fixed Invoiced Cost	£265.20		-£1,677.78	-£2,358.52	-7.15%	-£4,999.74	-4.13%	-£4,999.98	£0.24
Plus Client Issues:									
Client Issues Recharged	£3,434.75	£2,740.93	£3,472.15	£4,024.10	8.73%	£6,103.38			
Total Client Issues	£3,434.75	£2,740.93	£3,472.15	£4,024.10	8.73%	£6,103.38			
Total Invoiced Cost Pre Vat	£3,699.95	£2,740.93	£1,794.37	£1,665.58	1.58%	£1,103.64			
Plus VAT:									
Input VAT	£1,344.95	£2,511.59	£3,061.78	£1,887.70	2.18%	£1,522.03			
Output VAT	£477.42	-£85.51	-£35.92						
Total VAT	£1,822.37	£2,426.08	£3,025.86	£1,887.70	2.18%	£1,522.03			
Total Invoiced Cost Plus VAT	£5,522.32	£5,167.01	£4,820.23	£3,553.28	3.76%	£2,625.67			
Plus Additional Invoices/Credits:									
Net Invoice Value									-£27.50
VAT Charged									-£5.50
Total Additional Invoice/Credit									-£33.00

section three

**monthly
comparative analysis ~
budget vs actuals**

Bishop Vesey's Grammar School Monthly Monitoring Analysis - Month Three

Month of :	Jun-15	Jun-16	Jun-17	Jun-18						Jun-19
Budget Heading	Actual	Actual	Actual	Actual	% of Actual Sales	Actual	% of Bdgtd Sales	Budget	Variance	
Sales :										
Sales	£18,222.00	£13,112.42	£20,421.75	£23,778.88	88.80%	£23,559.87	92.44%	£36,790.00	-£13,230.13	
Adult Sales			£85.97	£154.74	1.14%	£302.35	0.61%	£242.00	£60.35	
Free Student Meals					2.55%	£676.08	2.37%	£944.00	-£267.92	
Free Staff Meals					1.19%	£316.44	0.82%	£328.00	-£11.56	
Hospitality					6.32%	£1,675.70	3.76%	£1,495.00	£180.70	
Client Issues	£1,306.00	£703.30	£1,528.68	£1,898.25						
Total Sales	£19,528.00	£13,815.72	£22,036.40	£25,831.87	100.00%	£26,530.44	100.00%	£39,799.00	-£13,268.56	
Less Consumption :										
Opening Stock			£6,303.65	£5,778.37	26.08%	£6,919.40			£6,919.40	
Cost of Sales	£9,753.00	£6,817.00	£11,021.32	£11,950.17	53.26%	£14,130.47	49.00%	£19,501.51	-£5,371.04	
Less Closing Stock			-£6,161.46	-£6,374.85	-27.96%	-£7,417.51			-£7,417.51	
Total Consumption	£9,753.00	£6,817.00	£11,163.51	£11,353.69	51.38%	£13,632.36	49.00%	£19,501.51	-£5,869.15	
Gross Profit :										
Total Gross Profit	£9,775.00	£6,998.72	£10,872.89	£14,478.18	48.62%	£12,898.08	51.00%	£20,297.49	-£7,399.41	
Gross Profit %	50.06%	50.66%	49.34%	56.05%		48.62%		51.00%	-2.38%	
Less Labour:										
Basic Pay	£7,578.00	£8,235.83	£7,313.48	£8,892.73	34.51%	£9,156.95	26.65%	£10,605.00	-£1,448.05	
Employers' NI			£567.20	£316.19	0.42%	£111.11			£111.11	
Employers Pens			£60.28	£68.72	1.31%	£347.07			£347.07	
NEST Pens										
PAYE			£484.20							
Overtime										
Apprenticeship Levy			£40.47	£44.46	0.17%	£45.80			£45.80	
Other Deductions										
Sick Pay										
DBS Check										
Total Labour Costs	£7,578.00	£8,235.83	£8,465.63	£9,322.10	36.41%	£9,660.93	26.65%	£10,605.00	-£944.07	
Less Expenses:										
Disposables	£327.00	£213.14	£527.63	£194.70	0.93%	£247.44	1.39%	£554.19	-£306.75	
Cleaning Materials	£188.00	£123.56	£98.34	£56.37	0.53%	£140.81			£140.81	
IT Equipment & Recharge										
Uniforms & Laundry			£230.41		0.43%	£114.42			£114.42	
Marketing Expenses	£125.00			£28.33						
Equipment Purchases			£37.35	£23.02	-0.60%	-£159.24			-£159.24	
Equipment Hire	£120.00	£120.00								
Deep Clean										
Bank / Credit Card Charges										
Cash Collection	£250.00	£250.00								
Subcontracted Deep Clean Costs										
Sundry Expenses	£113.00	£104.00					0.00%	£0.64	-£0.64	
Telephone										
Waste Collection										
Stationary & Postage	£121.00	£87.67		£22.26						
Training										
Depreciation	£500.00	£500.00	£1,008.00	£1,008.33	5.33%	£1,415.33	3.56%	£1,415.00	£0.33	
Staff Advertising & Recruitment										
CRB										
Stock Movement		£40.09	£1,286.98	£27.84	-0.05%	-£13.49			-£13.49	
Management Fee	£1,333.00	£1,250.00	£500.00	£500.00	1.94%	£515.00	1.29%	£515.00		
Total Expenses	£3,077.00	£2,688.46	£3,688.71	£1,860.85	8.52%	£2,260.27	6.24%	£2,484.83	-£224.56	
Total Overheads	£10,655.00	£10,924.29	£12,154.34	£11,182.95	44.93%	£11,921.20	32.89%	£13,089.83	-£1,168.63	
Less Gross Profit	-£9,775.00	-£6,998.72	-£10,872.89	-£14,478.18	-48.62%	-£12,898.08	-51.00%	-£20,297.49	£7,399.41	
NET COST OF CATERING	£880.00	£3,925.57	£1,281.45	-£3,295.23	-3.68%	-£976.88	-18.11%	-£7,207.66	£6,230.78	
Plus Adjustment:										
Balancing Subsidy	-£791.70	-£3,925.57	-£1,781.45	£2,509.05	-2.60%	-£689.78	13.92%	£5,541.00	-£6,230.78	
Total Adjustments	-£791.70	-£3,925.57	-£1,781.45	£2,509.05	-2.60%	-£689.78	13.92%	£5,541.00	-£6,230.78	
Total Fixed Invoiced Cost	£88.30		-£500.00	-£786.18	-6.28%	-£1,666.66	-4.19%	-£1,666.66		
Plus Client Issues:										
Client Issues Recharged	£1,306.00	£703.30	£1,528.68	£1,898.25	10.06%	£2,668.22				
Total Client Issues	£1,306.00	£703.30	£1,528.68	£1,898.25	10.06%	£2,668.22				
Total Invoiced Cost Pre Vat	£1,394.30	£703.30	£1,028.68	£1,112.07	3.78%	£1,001.56				
Plus VAT:										
Input VAT	£673.32	£836.94	£786.53	£782.10	1.99%	£527.20				
Output VAT	-£15.19	-£58.91	-£17.20							
Total VAT	£658.13	£778.03	£769.33	£782.10	1.99%	£527.20				
Total Invoiced Cost Plus VAT	£2,052.43	£1,481.33	£1,798.01	£1,894.17	5.76%	£1,528.76				
Plus Additional Invoices/Credits:										
Net Invoice Value										
VAT Charged										
Total Additional Invoice/Credit										

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				

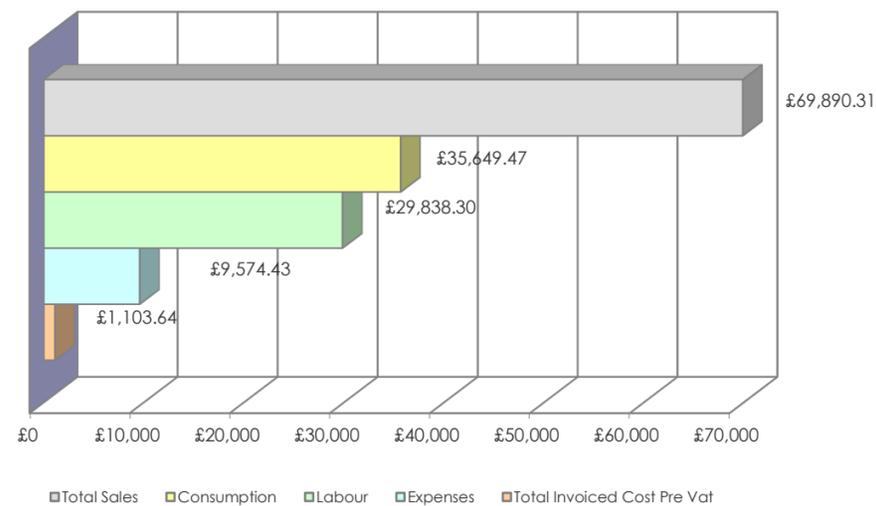
Gross Profit Tracker	Month 7	Month 8	Month 9	3rd Quarter Average
Gross Profit				

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

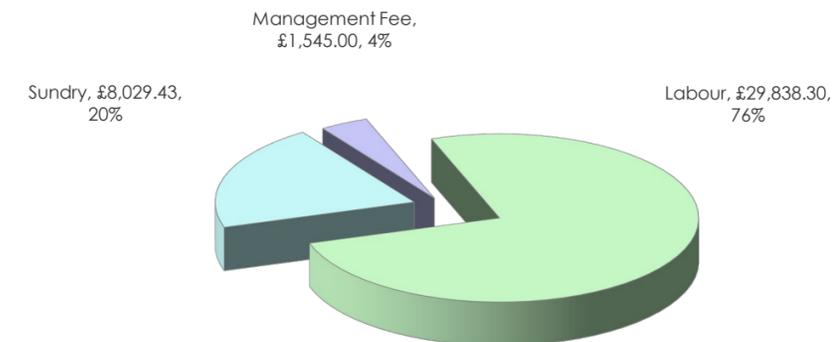
Monthly Performance Summary

	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										£69,890.31
Consumption	49.63%	51.76%	51.38%										51.01%
Gross Profit	50.37%	48.24%	48.62%										48.99%
Labour	49.17%	44.28%	36.41%										42.69%
Sundries	18.30%	11.24%	6.58%										11.49%
Management Fee	2.58%	2.20%	1.94%										2.21%
Net Cost of Catering	£3,929.21	£2,219.56	-£976.88										£5,171.89
Variance	£12,853.17	£8,569.65	£6,230.78										£27,653.60

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-9978

Invoice Date: 30th Jun 2019

Description	Net	Vat	Gross
Services Provided :	£1,001.56	£527.20	£1,528.76
<hr/>			
Your Output VAT on Sales @20% of	£-302.35	is	£-60.47
Your Output VAT on Sales @0% of	£-23,559.87	is	£0.00
Your Input VAT on Purchases @20% of	£2,674.70	is	£534.94
Your Input VAT on Purchases @0% of	£12,264.48	is	£0.00
Your Input VAT on Labour @20% of	£0.00	is	£0.00
Your Input VAT on Labour @0% of	£9,660.93	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	£1,001.56		£527.20

Net Total: £1,001.56
Vat Total: £527.20
Net Total: £1,528.76

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 Jun 2019 - 30th Jun 2019



Description	Net
Cash Sales	
Catering Cashless Adults	302.35
Catering Cashless Students	23,559.87
Subtotal Cash Sales	23,862.22
Credit Sales	
Duty Meals	316.44
FSM	676.08
Hospitality	1,675.70
Subtotal Credit Sales	2,668.22
Total Sales	26,530.44
Cost of Sales	
Opening Stock	6,919.40 (24/05/2019)
Purchases	14,130.47
Closing Stock	7,417.51 (28/06/2019)
Consumption	13,632.36
Gross Profit	12,898.08
GP%	48.62%
Labour	
Labour	9,660.93
Total Labour	9,660.93
Sundries	
Opening Stock	427.41 (24/05/2019)
Cleaning Materials	140.81
Heavy Equipment	-171.75
Light Equipment	12.51
Non Food Disposables	247.44
Uniforms	114.42
Closing Stock	440.90 (28/06/2019)
Total Sundries	329.94
Extra Costs	
Management Fee	515.00
Depreciation	1,415.33
Other	-1,666.66

Client Operating Statement

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jun 2019 - 30th Jun 2019



Total Extra Costs	263.67
Net Operating Cost	-2,643.54
Invoice Reconciliation	
Net Cost of Catering	-2,643.54
Credit Sales	2,668.22
Cost Adjustment	976.88
Invoice Value	1,001.56

section six

client issue summary

Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jun 2019 - 30th Jun 2019



	1st Jun 2019 (Sat)	2nd Jun 2019 (Sun)	3rd Jun 2019 (Mon)	4th Jun 2019 (Tue)	5th Jun 2019 (Wed)	6th Jun 2019 (Thu)	7th Jun 2019 (Fri)
Duty Meals	0	0	14	14	16	16	15
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	15.12	15.12	17.28	17.28	16.20
FSM	0	0	30	28	27	33	29
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	32.40	30.24	29.16	35.64	31.32
	8th Jun 2019 (Sat)	9th Jun 2019 (Sun)	10th Jun 2019 (Mon)	11th Jun 2019 (Tue)	12th Jun 2019 (Wed)	13th Jun 2019 (Thu)	14th Jun 2019 (Fri)
Duty Meals	0	0	16	14	17	15	14
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	17.28	15.12	18.36	16.20	15.12
FSM	0	0	38	38	39	39	31
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	41.04	41.04	42.12	42.12	33.48
	15th Jun 2019 (Sat)	16th Jun 2019 (Sun)	17th Jun 2019 (Mon)	18th Jun 2019 (Tue)	19th Jun 2019 (Wed)	20th Jun 2019 (Thu)	21st Jun 2019 (Fri)
Duty Meals	0	0	16	15	16	16	16
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	17.28	16.20	17.28	17.28	17.28
FSM	0	0	38	32	35	35	34
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	41.04	34.56	37.80	37.80	36.72

Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jun 2019 - 30th Jun 2019



	22nd Jun 2019 (Sat)	23rd Jun 2019 (Sun)	24th Jun 2019 (Mon)	25th Jun 2019 (Tue)	26th Jun 2019 (Wed)	27th Jun 2019 (Thu)	28th Jun 2019 (Fri)
Duty Meals	0	0	16	16	16	15	0
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	0.00
Net Charge	0.00	0.00	17.28	17.28	17.28	16.20	0.00
FSM	0	0	28	29	35	28	0
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	0.00
Net Charge	0.00	0.00	30.24	31.32	37.80	30.24	0.00
	29th Jun 2019 (Sat)	30th Jun 2019 (Sun)					
Duty Meals	0	0					
Unit Price	0.00	0.00					
Net Charge	0.00	0.00					
FSM	0	0					
Unit Price	0.00	0.00					
Net Charge	0.00	0.00					

Quantity Total	919	
Net Total	992.52	
Duty Meals	Quantity	293
	Net Charge	316.44
FSM	Quantity	626
	Net Charge	676.08

Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jun 2019 - 30th Jun 2019



Date	Description	Qty	Unit Price	Net
3rd Jun 2019	milk. finance office	1	1.45	1.45
3rd Jun 2019	milk. Dt department	1	1.45	1.45
3rd Jun 2019	governors meeting meal	25	4.90	122.50
3rd Jun 2019	governors meeting meal labour	1	210.00	210.00
4th Jun 2019	milk maths dept	1	1.45	1.45
4th Jun 2019	milk stem block	1	1.45	1.45
6th Jun 2019	milk. it department	1	1.45	1.45
7th Jun 2019	milk. finance office	1	1.45	1.45
7th Jun 2019	staff room service . Graham Swindells	1	25.00	25.00
10th Jun 2019	coffee. Lesley invigilators	6	0.45	2.70
11th Jun 2019	milk. finance office	1	1.45	1.45
12th Jun 2019	cookies & water. 6th for.	50	0.90	45.00
13th Jun 2019	milk. Dt department	1	1.45	1.45
14th Jun 2019	refrshments , breakfast English dept	4	1.45	5.80
14th Jun 2019	staff room service . Graham Swindells	1	25.00	25.00
14th Jun 2019	milk.physics dept	1	1.45	1.45
14th Jun 2019	cricket tea's	26	0.90	23.40

Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

Date Period: 1st Jun 2019 - 30th Jun 2019



17th Jun 2019	governors meeting refreshments	20	1.55	31.00
17th Jun 2019	breakfast refreshments	4	1.95	7.80
17th Jun 2019	cricket tea's. Mr Howell	16	1.10	17.60
17th Jun 2019	michelle. lunch	9	1.95	17.55
18th Jun 2019	milk. finance office	1	1.45	1.45
18th Jun 2019	michelle. lunch	8	1.45	11.60
19th Jun 2019	cookies. Sharon, Heads Pa	16	0.45	7.20
20th Jun 2019	milk. Dt department	1	1.45	1.45
20th Jun 2019	milk . maths department	1	1.45	1.45
20th Jun 2019	milk. finance office	1	1.45	1.45
21st Jun 2019	staff room service . Graham Swindells	1	25.00	25.00
21st Jun 2019	cricket tea's. Mr Howell	13	1.10	14.30
21st Jun 2019	lunch.OFSTED info meeting	15	2.35	35.25
24th Jun 2019	cookies. Mr Howell	20	0.35	7.00
24th Jun 2019	water . mr howell	26	0.95	24.70
24th Jun 2019	packed lunch mr howel	26	1.70	44.20
24th Jun 2019	milk. it department	1	1.45	1.45
24th Jun 2019	milk. finance office	1	1.45	1.45
25th Jun 2019	lunch English department	7	2.05	14.35

Hospitality

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25th Jun 2019	lunch. consortium meeting	8	2.05	16.40
26th Jun 2019	cookies. Sharon, Heads Pa	30	0.45	13.50
26th Jun 2019	cakes & Drinks outreach 6th form	50	1.10	55.00
26th Jun 2019	staff induction refreshments	15	1.10	16.50
26th Jun 2019	lunch & drinks new staff induction	30	2.55	76.50
27th Jun 2019	cricket tea's. Mr Howell	13	1.10	14.30
27th Jun 2019	packed lunches. hockey	24	1.70	40.80
27th Jun 2019	open evening cookies & water	150	1.10	165.00
27th Jun 2019	milk. Dt department	1	1.45	1.45
27th Jun 2019	open evening baguettes for teachers	18	1.10	19.80
28th Jun 2019	staff room service . Graham Swindells	1	25.00	25.00
28th Jun 2019	refreshments for a guest trainer	1	2.75	2.75
28th Jun 2019	breakfast for inset day	100	1.55	155.00
28th Jun 2019	break refreshments inset day	100	1.10	110.00
28th Jun 2019	lunch. inset day	100	2.25	225.00
				1,675.70

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
Total Cash Sales			£40,252.00	£35,422.00	£37,032.00	£28,337.00	£0.00	£30,592.00	£34,778.00	£31,558.00	£24,795.00	£27,372.00	£9,660.00	£22,216.00	£322,014
Total Cash Sales Per Day			£3,354	£2,084	£1,852	£1,771	£0	£1,912	£1,932	£1,578	£1,653	£1,369	£644	£1,058	£1,695
Credit Sales															
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
Subtotal Credit Sales			£1,382.00	£1,217.00	£1,272.00	£973.00	£0.00	£1,051.00	£1,194.00	£1,083.00	£851.00	£940.00	£332.00	£763.00	£11,058
Hospitality			£1,625	£1,430	£1,495	£1,144	£0	£1,235	£1,404	£1,274	£1,001	£1,105	£390	£897	£13,000
Total Credit Sales			£3,007.00	£2,647.00	£2,767.00	£2,117.00	£0.00	£2,286.00	£2,598.00	£2,357.00	£1,852.00	£2,045.00	£722.00	£1,660.00	£24,058.00
Total Sales			£43,259	£38,069	£39,799	£30,454	£0	£32,878	£37,376	£33,915.00	£26,647	£29,417	£10,382	£23,876	£346,072
Food Costs															
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
Total Food Costs			£21,196.91	£18,653.81	£19,501.51	£14,922.46	£0.00	£16,110.22	£18,314.24	£16,618.35	£13,057.03	£14,414.33	£5,087.18	£11,699.24	£169,575.28
Gross Profit			£22,062	£19,415	£20,297	£15,532	£0	£16,768	£19,062	£17,297	£13,590	£15,003	£5,295	£12,177	£176,497
Gross Profit %age			51%	51%	51%	51%	0%	51%							
Overhead Costs															
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	£127,260.00											
Sundries															
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
Total Overhead Costs			£20,395.43	£17,748.53	£18,630.83	£13,864.88	-£1,666.66	£15,101.12	£17,395.10	£15,629.99	£11,923.31	£13,336.01	£3,628.16	£10,510.02	£156,496.72
Surplus / (Cost)			£1,666.66	£1,666.74	£20,000.00										

confidentiality

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



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