

# Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

Michael G Neales MSC MHCIMA

Senior Consultant

The Litmus Partnership Limited

April 2019



to navigate this document please either scroll down  
or click on one of the live contents sections below

## contents

auditor's notes	section 1
year to date comparative analysis - budget vs actuals	section 2
monthly comparative analysis - budget vs actuals	section 3
performance tracker schedule	section 4
contractor's invoices & trading accounts	section 5
client issue summary	section 6
phased budget	section 7

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 April 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 one, the net cost of catering is £12.9k adverse to budget, due to total sales being £23.3k below budget. Sundry expenses are also £1.6k 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 April'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 One**  
**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	£12,125.00	£10,712.59	£8,435.56	£17,887.28	91.83%	£18,332.08	92.44%	£39,989.00	-£21,656.92
Adult Sales			£22.52	£132.28	1.15%	£230.11	0.61%	£263.00	-£32.89
Free Student Meals					2.38%	£474.12	2.37%	£1,026.00	-£551.88
Free Staff Meals					0.91%	£181.44	0.82%	£356.00	-£174.56
Hospitality					3.73%	£745.10	3.76%	£1,625.00	-£879.90
Client Issues	£613.00	£422.05	£580.34	£783.31					
<b>Total Sales</b>	<b>£12,738.00</b>	<b>£11,134.64</b>	<b>£9,038.42</b>	<b>£18,802.87</b>	<b>100.00%</b>	<b>£19,962.85</b>	<b>100.00%</b>	<b>£43,259.00</b>	<b>-£23,296.15</b>
<b>Less Consumption :</b>									
Opening Stock				£6,187.12	40.05%	£7,995.00			£7,995.00
Cost of Sales	£5,840.00	£6,844.00	£8,940.71	£9,196.79	45.02%	£8,987.06	49.00%	£21,196.91	-£12,209.85
Less Closing Stock			-£4,421.71	-£7,261.93	-35.44%	-£7,075.42			-£7,075.42
<b>Total Consumption</b>	<b>£5,840.00</b>	<b>£6,844.00</b>	<b>£4,519.00</b>	<b>£8,121.98</b>	<b>49.63%</b>	<b>£9,906.64</b>	<b>49.00%</b>	<b>£21,196.91</b>	<b>-£11,290.27</b>
<b>Gross Profit :</b>									
<b>Total Gross Profit</b>	<b>£6,898.00</b>	<b>£4,290.64</b>	<b>£4,519.42</b>	<b>£10,680.89</b>	<b>50.37%</b>	<b>£10,056.21</b>	<b>51.00%</b>	<b>£22,062.09</b>	<b>-£12,005.88</b>
<b>Gross Profit %</b>	<b>54.15%</b>	<b>38.53%</b>	<b>50.00%</b>	<b>56.80%</b>		<b>50.37%</b>		<b>51.00%</b>	<b>-0.63%</b>
<b>Less Labour:</b>									
Basic Pay	£7,539.00	£8,159.40	£5,525.94	£9,296.87	49.17%	£9,816.59	24.52%	£10,605.00	-£788.41
Employers' NI			£288.68	£366.12					
Employers Pens			£31.40	£76.05					
NEST Pens									
PAYE			£290.80						
Overtime									
Apprenticeship Levy				£46.49					
Other Deductions			£120.47						
Sick Pay									
DBS Check									
<b>Total Labour Costs</b>	<b>£7,539.00</b>	<b>£8,159.40</b>	<b>£6,257.29</b>	<b>£9,785.53</b>	<b>49.17%</b>	<b>£9,816.59</b>	<b>24.52%</b>	<b>£10,605.00</b>	<b>-£788.41</b>
<b>Less Expenses:</b>									
Disposables	£21.00	£420.49	£1,021.66	£75.12	0.78%	£156.56	1.39%	£602.38	-£445.82
Cleaning Materials	£114.00	£113.42	£308.43	£82.96	0.06%	£12.13			£12.13
IT Equipment & Recharge									
Uniforms & Laundry			£371.42						
Marketing Expenses	£125.00								
Equipment Purchases					0.99%	£197.47			£197.47
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							
Telephone									
Waste Collection					7.62%	£1,521.55			£1,521.55
Stationary & Postage	£121.00	£87.67							
Training									
Depreciation	£500.00	£500.00	£1,008.33	£1,008.33	7.09%	£1,415.33	3.27%	£1,415.75	-£0.42
Staff Advertising & Recruitment									
CRB									
Stock Movement		£40.09		£22.56	1.76%	£350.79			£350.79
Management Fee	£1,333.00	£1,250.00	£500.00	£500.00	2.58%	£515.00	1.19%	£515.00	
<b>Total Expenses</b>	<b>£2,697.00</b>	<b>£2,885.67</b>	<b>£3,209.84</b>	<b>£1,688.97</b>	<b>20.88%</b>	<b>£4,168.83</b>	<b>5.86%</b>	<b>£2,533.13</b>	<b>£1,635.70</b>
<b>Total Overheads</b>	<b>£10,236.00</b>	<b>£11,045.07</b>	<b>£9,467.13</b>	<b>£11,474.50</b>	<b>70.06%</b>	<b>£13,985.42</b>	<b>30.37%</b>	<b>£13,138.13</b>	<b>£847.29</b>
<b>Less Gross Profit</b>	<b>-£6,898.00</b>	<b>-£4,290.64</b>	<b>-£4,519.42</b>	<b>-£10,680.89</b>	<b>-50.37%</b>	<b>-£10,056.21</b>	<b>-51.00%</b>	<b>-£22,062.09</b>	<b>£12,005.88</b>
<b>NET COST OF CATERING</b>	<b>£3,338.00</b>	<b>£6,754.43</b>	<b>£4,947.71</b>	<b>£793.61</b>	<b>19.68%</b>	<b>£3,929.21</b>	<b>-20.63%</b>	<b>-£8,923.96</b>	<b>£12,853.17</b>
<b>Plus Adjustment:</b>									
Balancing Subsidy	-£3,249.70	-£6,754.43	-£5,536.60	-£1,579.78	-28.03%	-£5,595.87	16.78%	£7,257.30	-£12,853.17
<b>Total Adjustments</b>	<b>-£3,249.70</b>	<b>-£6,754.43</b>	<b>-£5,536.60</b>	<b>-£1,579.78</b>	<b>-28.03%</b>	<b>-£5,595.87</b>	<b>16.78%</b>	<b>£7,257.30</b>	<b>-£12,853.17</b>
<b>Total Fixed Invoiced Cost</b>	<b>£88.30</b>		<b>-£588.89</b>	<b>-£786.17</b>	<b>-8.35%</b>	<b>-£1,666.66</b>	<b>-3.85%</b>	<b>-£1,666.66</b>	
<b>Plus Client Issues:</b>									
Client Issues Recharged	£612.70	£422.05	£580.34	£783.31	7.02%	£1,400.66			
<b>Total Client Issues</b>	<b>£612.70</b>	<b>£422.05</b>	<b>£580.34</b>	<b>£783.31</b>	<b>7.02%</b>	<b>£1,400.66</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£701.00</b>	<b>£422.05</b>	<b>-£8.55</b>	<b>-£2.86</b>	<b>-1.33%</b>	<b>-£266.00</b>			
<b>Plus VAT:</b>									
Input VAT	£685.17	£682.80	£1,123.67	£578.98	1.22%	£242.66			
Output VAT	-£5.30	-£6.42							
<b>Total VAT</b>	<b>£679.87</b>	<b>£676.38</b>	<b>£1,123.67</b>	<b>£578.98</b>	<b>1.22%</b>	<b>£242.66</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£1,380.87</b>	<b>£1,098.43</b>	<b>£1,115.12</b>	<b>£576.12</b>	<b>-0.12%</b>	<b>-£23.34</b>			
<b>Plus Additional Invoices/Credits:</b>									
Net Invoice Value									
VAT Charged									
<b>Total Additional Invoice/Credit</b>									

section three

**monthly  
comparative analysis ~  
budget vs actuals**

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

Month of :	Apr-15	Apr-16	Apr-17	Apr-18					
<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	£12,125.00	£10,712.59	£8,435.56	£17,887.28	91.83%	£18,332.08	92.44%	£39,989.00	-£21,656.92
Adult Sales			£22.52	£132.28	1.15%	£230.11	0.61%	£263.00	-£32.89
Free Student Meals					2.38%	£474.12	2.37%	£1,026.00	-£551.88
Free Staff Meals					0.91%	£181.44	0.82%	£356.00	-£174.56
Hospitality					3.73%	£745.10	3.76%	£1,625.00	-£879.90
Client Issues	£613.00	£422.05	£580.34	£783.31					
<b>Total Sales</b>	<b>£12,738.00</b>	<b>£11,134.64</b>	<b>£9,038.42</b>	<b>£18,802.87</b>	<b>100.00%</b>	<b>£19,962.85</b>	<b>100.00%</b>	<b>£43,259.00</b>	<b>-£23,296.15</b>
<b>Less Consumption :</b>									
Opening Stock				£6,187.12	40.05%	£7,995.00			£7,995.00
Cost of Sales	£5,840.00	£6,844.00	£8,940.71	£9,196.79	45.02%	£8,987.06	49.00%	£21,196.91	-£12,209.85
Less Closing Stock			-£4,421.71	-£7,261.93	-35.44%	-£7,075.42			-£7,075.42
<b>Total Consumption</b>	<b>£5,840.00</b>	<b>£6,844.00</b>	<b>£4,519.00</b>	<b>£8,121.98</b>	<b>49.63%</b>	<b>£9,906.64</b>	<b>49.00%</b>	<b>£21,196.91</b>	<b>-£11,290.27</b>
<b>Gross Profit :</b>									
<b>Total Gross Profit</b>	<b>£6,898.00</b>	<b>£4,290.64</b>	<b>£4,519.42</b>	<b>£10,680.89</b>	<b>50.37%</b>	<b>£10,056.21</b>	<b>51.00%</b>	<b>£22,062.09</b>	<b>-£12,005.88</b>
<b>Gross Profit %</b>	<b>54.15%</b>	<b>38.53%</b>	<b>50.00%</b>	<b>56.80%</b>		<b>50.37%</b>		<b>51.00%</b>	<b>-0.63%</b>
<b>Less Labour:</b>									
Basic Pay	£7,539.00	£8,159.40	£5,525.94	£9,296.87	49.17%	£9,816.59	24.52%	£10,605.00	-£788.41
Employers' NI			£288.68	£366.12					
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PAYE			£290.80						
Overtime									
Apprenticeship Levy				£46.49					
Other Deductions			£120.47						
Sick Pay									
DBS Check									
<b>Total Labour Costs</b>	<b>£7,539.00</b>	<b>£8,159.40</b>	<b>£6,257.29</b>	<b>£9,785.53</b>	<b>49.17%</b>	<b>£9,816.59</b>	<b>24.52%</b>	<b>£10,605.00</b>	<b>-£788.41</b>
<b>Less Expenses:</b>									
Disposables	£21.00	£420.49	£1,021.66	£75.12	0.78%	£156.56	1.39%	£602.38	-£445.82
Cleaning Materials	£114.00	£113.42	£308.43	£82.96	0.06%	£12.13			£12.13
IT Equipment & Recharge									
Uniforms & Laundry			£371.42						
Marketing Expenses	£125.00								
Equipment Purchases					0.99%	£197.47			£197.47
Equipment Hire	£120.00	£120.00							
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Bank / Credit Card Charges									
Cash Collection	£250.00	£250.00							
Subcontracted Deep Clean Costs									
Sundry Expenses	£113.00	£104.00							
Telephone									
Waste Collection					7.62%	£1,521.55			£1,521.55
Stationary & Postage	£121.00	£87.67							
Training									
Depreciation	£500.00	£500.00	£1,008.33	£1,008.33	7.09%	£1,415.33	3.27%	£1,415.75	-£0.42
Staff Advertising & Recruitment									
CRB									
Stock Movement		£40.09		£22.56	1.76%	£350.79			£350.79
Management Fee	£1,333.00	£1,250.00	£500.00	£500.00	2.58%	£515.00	1.19%	£515.00	
<b>Total Expenses</b>	<b>£2,697.00</b>	<b>£2,885.67</b>	<b>£3,209.84</b>	<b>£1,688.97</b>	<b>20.88%</b>	<b>£4,168.83</b>	<b>5.86%</b>	<b>£2,533.13</b>	<b>£1,635.70</b>
<b>Total Overheads</b>	<b>£10,236.00</b>	<b>£11,045.07</b>	<b>£9,467.13</b>	<b>£11,474.50</b>	<b>70.06%</b>	<b>£13,985.42</b>	<b>30.37%</b>	<b>£13,138.13</b>	<b>£847.29</b>
<b>Less Gross Profit</b>	<b>-£6,898.00</b>	<b>-£4,290.64</b>	<b>-£4,519.42</b>	<b>-£10,680.89</b>	<b>-50.37%</b>	<b>-£10,056.21</b>	<b>-51.00%</b>	<b>-£22,062.09</b>	<b>£12,005.88</b>
<b>NET COST OF CATERING</b>	<b>£3,338.00</b>	<b>£6,754.43</b>	<b>£4,947.71</b>	<b>£793.61</b>	<b>19.68%</b>	<b>£3,929.21</b>	<b>-20.63%</b>	<b>-£8,923.96</b>	<b>£12,853.17</b>
<b>Plus Adjustment:</b>									
Balancing Subsidy	-£3,249.70	-£6,754.43	-£5,536.60	-£1,579.78	-28.03%	-£5,595.87	16.78%	£7,257.30	-£12,853.17
<b>Total Adjustments</b>	<b>-£3,249.70</b>	<b>-£6,754.43</b>	<b>-£5,536.60</b>	<b>-£1,579.78</b>	<b>-28.03%</b>	<b>-£5,595.87</b>	<b>16.78%</b>	<b>£7,257.30</b>	<b>-£12,853.17</b>
<b>Total Fixed Invoiced Cost</b>	<b>£88.30</b>		<b>-£588.89</b>	<b>-£786.17</b>	<b>-8.35%</b>	<b>-£1,666.66</b>	<b>-3.85%</b>	<b>-£1,666.66</b>	
<b>Plus Client Issues:</b>									
Client Issues Recharged	£612.70	£422.05	£580.34	£783.31	7.02%	£1,400.66			
<b>Total Client Issues</b>	<b>£612.70</b>	<b>£422.05</b>	<b>£580.34</b>	<b>£783.31</b>	<b>7.02%</b>	<b>£1,400.66</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£701.00</b>	<b>£422.05</b>	<b>-£8.55</b>	<b>-£2.86</b>	<b>-1.33%</b>	<b>-£266.00</b>			
<b>Plus VAT:</b>									
Input VAT	£685.17	£682.80	£1,123.67	£578.98	1.22%	£242.66			
Output VAT	-£5.30	-£6.42							
<b>Total VAT</b>	<b>£679.87</b>	<b>£676.38</b>	<b>£1,123.67</b>	<b>£578.98</b>	<b>1.22%</b>	<b>£242.66</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£1,380.87</b>	<b>£1,098.43</b>	<b>£1,115.12</b>	<b>£576.12</b>	<b>-0.12%</b>	<b>-£23.34</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%			

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

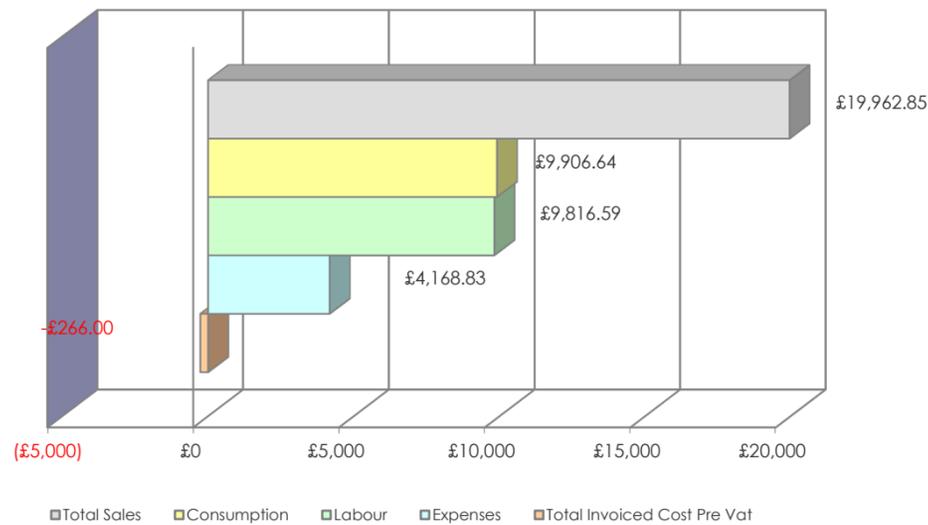
Gross Profit Tracker	Month 7	Month 8	Month 9	3rd Quarter Average
Gross Profit				

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

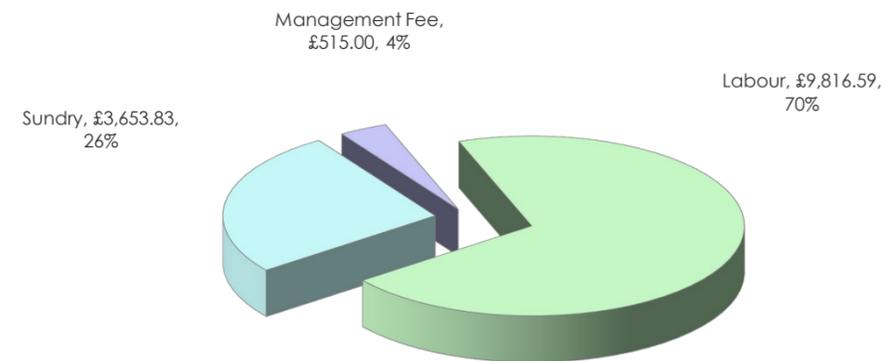
### Monthly Performance Summary

	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												£19,962.85
Consumption	49.63%												49.63%
Gross Profit	50.37%												50.37%
Labour	49.17%												49.17%
Sundries	18.30%												18.30%
Management Fee	2.58%												2.58%
Net Cost of Catering	£3,929.21												£3,929.21
Variance	£12,853.17												£12,853.17

### Total Invoice Breakdown ~ YTD



### Breakdown of Overheads ~ YTD



section five

# contractor's invoices & trading accounts

# CREDIT NOTE

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-8923  
Invoice Date: 30th Apr 2019

Description	Net	Vat	Gross
Services Provided :	£-266.00	£242.66	£-23.34
<hr/>			
Your Output VAT on Sales @20% of	£-230.11	is	£-46.02
Your Output VAT on Sales @0% of	£-18,332.08	is	£0.00
Your Input VAT on Purchases @20% of	£1,179.75	is	£235.95
Your Input VAT on Purchases @0% of	£7,036.18	is	£0.00
Your Input VAT on Labour @20% of	£0.00	is	£0.00
Your Input VAT on Labour @0% of	£9,816.59	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	£-266.00		£242.66

Net Total: £-266.00  
Vat Total: £242.66  
Net Total: £-23.34

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: 30th Apr 2019



Description	Net
Cash Sales	
Catering Cashless Students	18,332.08
Catering Cashless Adults	230.11
Subtotal Cash Sales	<b>18,562.19</b>
Credit Sales	
Duty Meals	181.44
FSM	474.12
Hospitality	745.10
Subtotal Credit Sales	<b>1,400.66</b>
Total Sales	<b>19,962.85</b>
Cost of Sales	
Opening Stock	7,995.00
Purchases	8,987.06
Closing Stock	7,075.42
Consumption	<b>9,906.64</b>
Gross Profit	<b>10,056.21</b>
GP%	50.37%
Labour	
Labour	9,816.59
Total Labour	<b>9,816.59</b>
Sundries	
Opening Stock	482.27
Cleaning Materials	12.13
Heavy Equipment	197.47
Non Food Disposables	156.56
Waste Collection	1,521.55
Closing Stock	131.48
Total Sundries	<b>2,238.50</b>
Extra Costs	
Management Fee	515.00
Depreciation	1,415.33
Monthly Surplus	-1,666.66
Total Extra Charges	<b>263.67</b>
Net Operating Cost	<b>2,262.55</b>
Invoice Reconciliation	
Net Cost of Catering	2,262.55
Cost Adjustment	-3,929.21
Credit Sales	1,400.66
Invoice Value (GBP)	<b>-266.00</b>

section six

# client issue summary

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

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



	1st Apr 2019 (Mon)	2nd Apr 2019 (Tue)	3rd Apr 2019 (Wed)	4th Apr 2019 (Thu)	5th Apr 2019 (Fri)	6th Apr 2019 (Sat)	7th Apr 2019 (Sun)
Duty Meals	16	16	15	17	13	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	18.36	14.04	0.00	0.00
FSM	44	42	35	44	42	0	0
Unit Price	1.08	1.08	1.08	1.08	1.08	0.00	0.00
Net Charge	47.52	45.36	37.80	47.52	45.36	0.00	0.00
	8th Apr 2019 (Mon)	9th Apr 2019 (Tue)	10th Apr 2019 (Wed)	11th Apr 2019 (Thu)	12th Apr 2019 (Fri)	13th Apr 2019 (Sat)	14th Apr 2019 (Sun)
Duty Meals	15	15	15	14	0	0	0
Unit Price	1.08	1.08	1.08	1.08	0.00	0.00	0.00
Net Charge	16.20	16.20	16.20	15.12	0.00	0.00	0.00
FSM	42	44	41	42	0	0	0
Unit Price	1.08	1.08	1.08	1.08	0.00	0.00	0.00
Net Charge	45.36	47.52	44.28	45.36	0.00	0.00	0.00
	15th Apr 2019 (Mon)	16th Apr 2019 (Tue)	17th Apr 2019 (Wed)	18th Apr 2019 (Thu)	19th Apr 2019 (Fri)	20th Apr 2019 (Sat)	21st Apr 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

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

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



	22nd Apr 2019 (Mon)	23rd Apr 2019 (Tue)	24th Apr 2019 (Wed)	25th Apr 2019 (Thu)	26th Apr 2019 (Fri)	27th Apr 2019 (Sat)	28th Apr 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 Apr 2019 (Mon)	30th Apr 2019 (Tue)					
Duty Meals	16	16					
Unit Price	1.08	1.08					
Net Charge	17.28	17.28					
FSM	31	32					
Unit Price	1.08	1.08					
Net Charge	33.48	34.56					

Quantity Total	607	
Net Total	655.56	
Duty Meals	Quantity	168
	Net Charge	181.44
FSM	Quantity	439
	Net Charge	474.12

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Date	Description	Qty	Unit Price	Net
1st Apr 2019	governors meeting refreshments	20	1.35	27.00
1st Apr 2019	milk. finance office	1	1.45	1.45
1st Apr 2019	LIGHT LUNCH . MICHELE	10	1.95	19.50
3rd Apr 2019	cookies. Sharon, Heads Pa	32	0.45	14.40
4th Apr 2019	milk. Dt department	1	1.45	1.45
4th Apr 2019	milk. finance office	1	1.45	1.45
5th Apr 2019	staff room service . Graham Swindells	1	25.00	25.00
8th Apr 2019	LIGHT LUNCH . MICHELE	10	1.95	19.50
9th Apr 2019	milk. it department	1	1.45	1.45
9th Apr 2019	English Rewards lunch. Beth	20	2.50	50.00
9th Apr 2019	water, spring concert. L.Overton	96	0.45	43.20
9th Apr 2019	milk/ lesley overton	2	1.45	2.90
11th Apr 2019	cookies. Sharon, Heads Pa	29	0.45	13.05
12th Apr 2019	breakfast for inset day	100	1.55	155.00
12th Apr 2019	break refreshments inset day	100	0.95	95.00
12th Apr 2019	lunch with drinks, inset day	100	2.25	225.00
12th Apr 2019	staff room service . Graham Swindells	1	25.00	25.00

## Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

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



30th Apr 2019	milk. finance office	2	1.45	2.90
30th Apr 2019	milk. Dt department	1	1.45	1.45
30th Apr 2019	staff room service . Graham Swindells	1	5.00	5.00
30th Apr 2019	cricket teas	14	1.10	15.40
				745.10

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>Overhead Costs</b>															
<b>Labour</b>		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
		<b>Sub Total</b>	<b>£10,605.00</b>	<b>£127,260.00</b>											
<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>£1,666.74</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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