

# Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

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December 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 December 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 nine of trading, the net cost of catering is £9.4k favourable to budget, due to total sales being £17.8k over budget. Sundry expenses are also £1.5k below budget.

We have now yet received a breakdown for Novembers and Decembers labour costs. We have updated our monitoring accordingly to reflect this.

We have received a credit note of £786 for Novembers return that was not given last month. We have updated our monitoring accordingly to show this. Please find this credit not included within section five of our monitoring.

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 Nine

### 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	£80,251.48	£145,784.07	£153,038.61	£167,799.43	£161,653.33	91.45%	£202,877.71	93.26%	£190,235.72	£12,641.99
Adult Sales	£9.06				£499.98	0.61%	£1,356.94			£1,356.94
Client Issues	£6,408.74	£11,226.58	£11,487.00	£11,384.06	£13,039.36	7.93%	£17,600.19	6.74%	£13,756.72	£3,843.47
<b>Total Sales</b>	<b>£86,669.28</b>	<b>£157,010.65</b>	<b>£164,525.61</b>	<b>£179,183.49</b>	<b>£175,192.67</b>	<b>100.00%</b>	<b>£221,834.84</b>	<b>100.00%</b>	<b>£203,992.44</b>	<b>£17,842.40</b>
<b>Less Consumption :</b>										
Opening Stock	£16,489.92				£39,517.36	24.75%	£54,904.77			£54,904.77
Cost of Sales	£47,565.75	£84,008.63	£75,958.15	£81,074.97	£92,219.40	48.64%	£107,906.00	48.56%	£99,058.71	£8,847.29
Less Closing Stock	<b>-£16,489.92</b>				<b>-£40,222.25</b>	<b>-24.83%</b>	<b>-£55,080.20</b>			<b>-£55,080.20</b>
<b>Total Consumption</b>	<b>£47,565.75</b>	<b>£84,008.63</b>	<b>£75,958.15</b>	<b>£81,074.97</b>	<b>£91,514.51</b>	<b>48.56%</b>	<b>£107,730.57</b>	<b>48.56%</b>	<b>£99,058.71</b>	<b>£8,671.86</b>
<b>Gross Profit :</b>										
<b>Total Gross Profit</b>	<b>£39,103.53</b>	<b>£73,002.02</b>	<b>£88,567.46</b>	<b>£98,108.52</b>	<b>£83,678.16</b>	<b>51.44%</b>	<b>£114,104.27</b>	<b>51.44%</b>	<b>£104,933.73</b>	<b>£9,170.54</b>
<b>Gross Profit %</b>	<b>45.12%</b>	<b>46.49%</b>	<b>53.83%</b>	<b>54.75%</b>	<b>47.76%</b>		<b>51.44%</b>		<b>51.44%</b>	<b>-0.00%</b>
<b>Less Labour:</b>										
Basic Pay	£28,250.37	£67,237.70	£68,554.69	£74,401.32	£69,989.47	37.34%	£82,831.11	41.97%	£85,625.15	<b>-£2,794.04</b>
Employers' NI	£1,012.66				£5,248.22	1.37%	£3,040.46			£3,040.46
Employers Pens	£248.99				£548.41	0.29%	£642.35			£642.35
NEST Pens	£21.77									
PAYE					£2,969.80					
Overtime	£1,696.75									
Apprenticeship Levy					£349.07	0.18%	£408.84			£408.84
Other Deductions					£526.00	<b>-0.02%</b>	<b>-£44.60</b>			<b>-£44.60</b>
Sick Pay	£110.33									
DBS Check	£520.00									
<b>Total Labour Costs</b>	<b>£31,860.87</b>	<b>£67,237.70</b>	<b>£68,554.69</b>	<b>£74,401.32</b>	<b>£79,630.97</b>	<b>39.16%</b>	<b>£86,878.16</b>	<b>41.97%</b>	<b>£85,625.15</b>	<b>£1,253.01</b>
<b>Less Expenses:</b>										
Disposables		£3,525.65	£1,096.25	£4,029.69	£1,909.72	0.80%	£1,784.60	2.40%	£4,886.28	<b>-£3,101.68</b>
Cleaning Materials	£526.75	£2,257.24	£1,239.24	£1,384.94	£1,182.05	0.33%	£721.88			£721.88
IT Equipment & Recharge	£44.00	£100.00								
Uniforms & Laundry	£1,553.45	£1,333.32	£750.00		£1,867.04	0.25%	£543.84			£543.84
Marketing Expenses	£13.79	£1,125.00	£1,125.00	£500.00	£15.54	0.01%	£28.33			£28.33
Equipment Purchases	£1,213.68	£1,500.00			£804.14	0.06%	£140.76			£140.76
Equipment Hire	£45.05		£1,080.00	£1,080.00		0.01%	£28.96			£28.96
Deep Clean	<b>-£100.00</b>	£500.00	£1,500.00	£1,350.00						
Bank / Credit Card Charges	£702.07									
Cash Collection	£87.81	£1,230.00	£2,250.00	£2,250.00						
Subcontracted Deep Clean Costs	£200.00				£1,249.00					
Sundry Expenses	£0.50		£904.90	£832.00	<b>-£11.37</b>					
Telephone	£348.72				£64.83					
Subcontracted Refuse	£503.44									
Stationary & Postage	£343.54	£271.30	£1,200.00	£789.03	£29.95	0.05%	£102.26			£102.26
Training	£158.70	£577.16								
Depreciation		£4,500.00	£4,500.00	£4,500.00	£9,074.64	4.09%	£9,074.97	4.45%	£9,072.33	£2.64
Staff Advertising & Recruitment	£11.70	£31.50								
CRB			£380.00							
Stock Movement				£360.81	<b>-£559.03</b>	0.00%	£11.01			£11.01
Management Fee	£5,281.65	£11,998.98	£11,997.66	£11,250.00	£4,500.00	2.03%	£4,500.00	2.21%	£4,500.00	
<b>Total Expenses</b>	<b>£10,934.85</b>	<b>£28,950.15</b>	<b>£28,023.05</b>	<b>£28,326.47</b>	<b>£20,126.51</b>	<b>7.63%</b>	<b>£16,936.61</b>	<b>9.05%</b>	<b>£18,458.61</b>	<b>-£1,522.00</b>
<b>Total Overheads</b>	<b>£42,795.72</b>	<b>£96,187.85</b>	<b>£96,577.74</b>	<b>£102,727.79</b>	<b>£99,757.48</b>	<b>46.80%</b>	<b>£103,814.77</b>	<b>51.02%</b>	<b>£104,083.76</b>	<b>-£268.99</b>
<b>Less Gross Profit</b>	<b>-£39,103.53</b>	<b>-£73,002.02</b>	<b>-£88,567.46</b>	<b>-£98,108.52</b>	<b>-£83,678.16</b>	<b>-51.44%</b>	<b>-£114,104.27</b>	<b>-51.44%</b>	<b>-£104,933.73</b>	<b>-£9,170.54</b>
<b>NET COST OF CATERING</b>	<b>£3,692.19</b>	<b>£23,185.83</b>	<b>£8,010.28</b>	<b>£4,619.27</b>	<b>£16,079.32</b>	<b>-4.64%</b>	<b>-£10,289.50</b>	<b>-0.42%</b>	<b>-£849.97</b>	<b>-£9,439.53</b>
<b>Plus Adjustment:</b>										
Balancing Subsidy	<b>-£7,212.18</b>	<b>-£17,731.20</b>	<b>-£7,215.28</b>	<b>-£4,619.27</b>	<b>-£20,759.11</b>	1.45%	£3,213.44	<b>-3.05%</b>	<b>-£6,225.56</b>	£9,439.00
<b>Total Adjustments</b>	<b>-£7,212.18</b>	<b>-£17,731.20</b>	<b>-£7,215.28</b>	<b>-£4,619.27</b>	<b>-£20,759.11</b>	1.45%	<b>£3,213.44</b>	<b>-3.05%</b>	<b>-£6,225.56</b>	<b>£9,439.00</b>
<b>Total Fixed Invoiced Cost</b>	<b>-£3,519.99</b>	<b>£5,454.63</b>	<b>£795.00</b>	<b>-£4,619.27</b>	<b>-£4,679.79</b>	<b>-3.19%</b>	<b>-£7,076.06</b>	<b>-3.47%</b>	<b>-£7,075.53</b>	<b>-£0.53</b>
<b>Plus Client Issues:</b>										
Client Issues Recharged	£6,408.74	£11,227.75	£11,542.84	£11,449.35	£13,039.37	7.93%	£17,600.19			
<b>Total Client Issues</b>	<b>£6,408.74</b>	<b>£11,227.75</b>	<b>£11,542.84</b>	<b>£11,449.35</b>	<b>£13,039.37</b>	<b>7.93%</b>	<b>£17,600.19</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£2,888.75</b>	<b>£16,682.38</b>	<b>£12,337.84</b>	<b>£11,449.35</b>	<b>£8,359.58</b>	<b>4.74%</b>	<b>£10,524.13</b>			
<b>Plus VAT:</b>										
Input VAT	£4,818.38	£6,443.27	£3,915.04	£7,637.74	£6,572.94	2.68%	£5,945.26			
Output VAT	<b>-£319.91</b>	<b>-£88.78</b>	<b>£1,361.62</b>	<b>-£322.42</b>	<b>-£46.61</b>					
<b>Total VAT</b>	<b>£4,498.47</b>	<b>£6,354.49</b>	<b>£5,276.66</b>	<b>£7,315.32</b>	<b>£6,526.33</b>	<b>2.68%</b>	<b>£5,945.26</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£7,387.22</b>	<b>£23,036.87</b>	<b>£17,614.50</b>	<b>£18,764.67</b>	<b>£14,885.91</b>	<b>7.42%</b>	<b>£16,469.39</b>			
<b>Plus Additional Invoices/Credits:</b>										
Net Invoice Value		<b>-£1,334.55</b>					<b>-0.08%</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>-0.08%</b>	<b>-£173.00</b>		

section three

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

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

Month of :	Dec-13	Dec-14	Dec-15	Dec-16	Dec-17	Dec-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	£22,310.53	£16,542.00	£18,975.01	£31,473.18	£17,113.97	90.94%	£24,586.78	93.32%	£22,249.56	£2,337.22
Adult Sales	£9.06				£34.88	0.68%	£183.26			£183.26
Client Issues	£1,443.95	£889.00	£970.00	£1,229.65	£1,050.51	8.39%	£2,267.20	6.68%	£1,592.17	£675.03
<b>Total Sales</b>	<b>£23,763.54</b>	<b>£17,431.00</b>	<b>£19,945.01</b>	<b>£32,702.83</b>	<b>£18,199.36</b>	<b>100.00%</b>	<b>£27,037.24</b>	<b>100.00%</b>	<b>£23,841.73</b>	<b>£3,195.51</b>
<b>Less Consumption :</b>										
Opening Stock	£5,015.15				£5,779.75	27.59%	£7,459.60			£7,459.60
Cost of Sales	£10,444.64	£9,844.00	£9,386.11	£12,498.28	£7,532.51	47.69%	£12,893.94	48.56%	£11,577.54	£1,316.40
Less Closing Stock	£0.00				-£4,475.64	-23.53%	-£6,362.55			-£6,362.55
<b>Total Consumption</b>	<b>£15,459.79</b>	<b>£9,844.00</b>	<b>£9,386.11</b>	<b>£12,498.28</b>	<b>£8,836.62</b>	<b>51.75%</b>	<b>£13,990.99</b>	<b>48.56%</b>	<b>£11,577.54</b>	<b>£2,413.45</b>
<b>Gross Profit :</b>										
<b>Total Gross Profit</b>	<b>£8,303.75</b>	<b>£7,587.00</b>	<b>£10,558.90</b>	<b>£20,204.55</b>	<b>£9,362.74</b>	<b>48.25%</b>	<b>£13,046.25</b>	<b>51.44%</b>	<b>£12,264.19</b>	<b>£782.06</b>
<b>Gross Profit %</b>	<b>34.94%</b>	<b>43.53%</b>	<b>52.94%</b>	<b>61.78%</b>	<b>51.45%</b>		<b>48.25%</b>		<b>51.44%</b>	<b>-3.19%</b>
<b>Less Labour:</b>										
Basic Pay	£5,627.70	£7,582.00	£7,710.21	£8,282.10	£8,464.68	34.99%	£9,459.34	39.90%	£9,513.83	-£54.49
Employers' NI	£195.28				£567.20	1.26%	£340.82			£340.82
Employers Pens	£50.21				£61.29	0.27%	£72.37			£72.37
NEST Pens	£4.38									
PAYE					£362.20					
Overtime	£322.48									
Apprenticeship Levy					£45.69	0.16%	£42.27			£42.27
Other Deductions					£16.60					
Sick Pay	£131.59									
DBS Check										
<b>Total Labour Costs</b>	<b>£6,331.64</b>	<b>£7,582.00</b>	<b>£7,710.21</b>	<b>£8,282.10</b>	<b>£9,517.66</b>	<b>36.67%</b>	<b>£9,914.80</b>	<b>39.90%</b>	<b>£9,513.83</b>	<b>£400.97</b>
<b>Less Expenses:</b>										
Disposables	£533.95	£1,017.00	£236.55	£789.54	£85.05	0.66%	£178.62	2.28%	£542.92	-£364.30
Cleaning Materials	£29.21	£201.00	£245.20	£201.66	£132.47	0.26%	£70.75			£70.75
IT Equipment & Recharge	£10.00									
Uniforms & Laundry					£153.01	0.11%	£29.25			£29.25
Marketing Expenses		£125.00	£125.00							
Equipment Purchases					£45.02					
Equipment Hire			£120.00	£120.00						
Deep Clean										
Bank / Credit Card Charges	£223.56									
Cash Collection	£6.47	£137.00	£250.00	£250.00						
Subcontracted Deep Clean Costs	£100.00				£1,249.00					
Sundry Expenses			£113.45							
Telephone	£79.39									
Subcontracted Refuse										
Stationary & Postage	£7.00	£21.00	£121.00	£87.67		0.14%	£38.00			£38.00
Training		£21.00								
Depreciation		£500.00	£500.00	£500.00	£1,008.33	3.73%	£1,008.33	4.23%	£1,008.00	£0.33
Staff Advertising & Recruitment	£11.70									
CRB										
Stock Movement				£40.09	£59.82	-0.07%	-£20.26			-£20.26
Management Fee	£1,056.33	£1,333.00	£1,333.33	£1,250.00	£500.00	1.85%	£500.00	2.10%	£500.00	
<b>Total Expenses</b>	<b>£2,057.61</b>	<b>£3,355.00</b>	<b>£3,044.53</b>	<b>£3,238.96</b>	<b>£3,232.70</b>	<b>6.67%</b>	<b>£1,804.69</b>	<b>8.60%</b>	<b>£2,050.92</b>	<b>£246.23</b>
<b>Total Overheads</b>	<b>£8,389.25</b>	<b>£10,937.00</b>	<b>£10,754.74</b>	<b>£11,521.06</b>	<b>£12,750.36</b>	<b>43.35%</b>	<b>£11,719.49</b>	<b>48.51%</b>	<b>£11,564.75</b>	<b>£154.74</b>
<b>Less Gross Profit</b>	<b>-£8,303.75</b>	<b>-£7,587.00</b>	<b>-£10,558.90</b>	<b>-£20,204.55</b>	<b>-£9,362.74</b>	<b>-48.25%</b>	<b>-£13,046.25</b>	<b>-51.44%</b>	<b>-£12,264.19</b>	<b>-£782.06</b>
<b>NET COST OF CATERING</b>	<b>£85.50</b>	<b>£3,350.00</b>	<b>£195.84</b>	<b>-£8,683.49</b>	<b>£3,387.62</b>	<b>-4.91%</b>	<b>-£1,326.76</b>	<b>-2.93%</b>	<b>-£699.44</b>	<b>-£627.32</b>
<b>Plus Adjustment:</b>										
Balancing Subsidy	-£789.50	-£2,743.93	-£107.54	£8,683.49	-£3,887.63	2.00%	£540.58	-0.36%	-£86.73	£627.31
<b>Total Adjustments</b>	<b>-£789.50</b>	<b>-£2,743.93</b>	<b>-£107.54</b>	<b>£8,683.49</b>	<b>-£3,887.63</b>	<b>2.00%</b>	<b>£540.58</b>	<b>-0.36%</b>	<b>-£86.73</b>	<b>£627.31</b>
<b>Total Fixed Invoiced Cost</b>	<b>-£704.00</b>	<b>£606.07</b>	<b>£88.30</b>	<b>-£500.01</b>	<b>-£786.18</b>	<b>-2.91%</b>	<b>-£786.18</b>	<b>-3.30%</b>	<b>-£786.17</b>	<b>-£0.01</b>
<b>Plus Client Issues:</b>										
Client Issues Recharged	£1,443.95	£889.55	£969.69	£1,229.65	£1,050.52	8.39%	£2,267.20			
<b>Total Client Issues</b>	<b>£1,443.95</b>	<b>£889.55</b>	<b>£969.69</b>	<b>£1,229.65</b>	<b>£1,050.52</b>	<b>8.39%</b>	<b>£2,267.20</b>			
<b>Total Invoiced Cost Pre Vat</b>	<b>£739.95</b>	<b>£1,495.62</b>	<b>£1,057.99</b>	<b>£1,229.65</b>	<b>£550.51</b>	<b>5.48%</b>	<b>£1,481.02</b>			
<b>Plus VAT:</b>										
Input VAT	£824.29	£721.78	£386.00	£1,002.57	£832.10	2.14%	£577.86			
Output VAT	-£52.16	-£11.91	-£10.68	-£171.84						
<b>Total VAT</b>	<b>£772.13</b>	<b>£709.87</b>	<b>£375.32</b>	<b>£830.73</b>	<b>£832.10</b>	<b>2.14%</b>	<b>£577.86</b>			
<b>Total Invoiced Cost Plus VAT</b>	<b>£1,512.08</b>	<b>£2,205.49</b>	<b>£1,433.31</b>	<b>£2,060.38</b>	<b>£1,382.61</b>	<b>7.61%</b>	<b>£2,058.88</b>			
<b>Plus Additional Invoices/Credits:</b>										
Net Invoice Value										
VAT Charged										
<b>Total Additional Invoice/Credit</b>										

section four

# performance tracker schedule

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



### Gross Profit Tracker

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

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

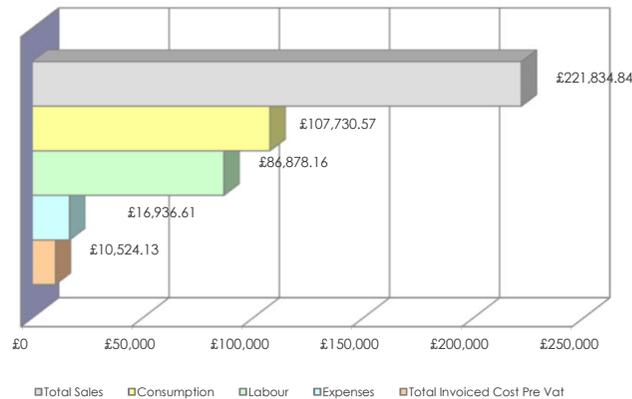
Gross Profit Tracker	Month 7	Month 8	Month 9	3rd Quarter Average
Gross Profit	51.57%	51.84%	48.25%	50.56%

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

### Monthly Performance Summary

	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	YTD
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	
Total Sales	£18,803	£24,521	£25,832	£17,329	£0.00	£33,643	£38,684	£35,986	£27,037				<b>£221,834.84</b>
Consumption	43.20%	48.44%	43.95%	53.51%	0.00%	50.75%	48.43%	48.16%	51.75%				<b>48.56%</b>
Gross Profit	56.80%	51.56%	56.05%	46.49%	0.00%	49.25%	51.57%	51.84%	48.25%				<b>51.44%</b>
Labour	52.04%	39.46%	36.09%	52.06%	0.00%	29.50%	26.02%	27.12%	36.67%				<b>39.16%</b>
Sundries	6.32%	5.33%	5.27%	7.44%	0.00%	5.28%	4.15%	4.44%	4.83%				<b>5.61%</b>
Management Fee	2.66%	2.04%	1.94%	2.89%	0.00%	1.49%	1.29%	1.39%	1.85%				<b>2.03%</b>
Net Cost of Catering	£793.61	<b>£1,159.47</b>	<b>£3,295.23</b>	£2,754.58	£10,894.36	<b>£4,369.93</b>	<b>£7,782.38</b>	<b>£6,798.28</b>	<b>£1,326.76</b>				<b>£10,289.50</b>
Variance	<b>£2,152.66</b>	<b>£377.26</b>	<b>£1,411.24</b>	<b>£531.27</b>	<b>£670.39</b>	£2,313.89	<b>£4,297.23</b>	<b>£1,686.05</b>	<b>£627.32</b>				<b>£9,439.53</b>

### 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  
B74 2NH



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

UNIT S300

Invoice Number: 12/S300/18C  
Invoice Date: 24/12/2018

Description	Quantity	Price	Net	Vat	Gross
Credit Note: Issue with November monthly return			-£786.17	-£157.23	-£943.40

Net Total: **-£786.17**  
Vat Total: **-£157.23**  
Gross Total: **-£943.40**

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: 931 2412 62

For any queries, please contact Aspens on 01905 759613

# 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-6664

Invoice Date: 31st Dec 2018

Description	Net	Vat	Gross
Services Provided :	£1,481.02	£577.86	£2,058.88
<hr/>			
Your Output VAT on Sales @20% of	£-183.26	is	£-36.65
Your Output VAT on Sales @0% of	£-24,586.78	is	£0.00
Your Input VAT on Purchases @20% of	£1,564.27	is	£312.85
Your Input VAT on Purchases @0% of	£13,263.66	is	£0.00
Your Input VAT on Labour @20% of	£0.00	is	£0.00
Your Input VAT on Labour @0% of	£9,914.80	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	£1,481.02		£577.86

Net Total: £1,481.02  
Vat Total: £577.86  
Net Total: £2,058.88

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 Dec 2018 - 31st Dec 2018



Description	Net
Cash Sales	
Catering Cashless Students	24,586.78
Catering Cashless Adults	183.26
Subtotal Cash Sales	24,770.04
Credit Sales	
Duty Meals	216.00
FSM	629.64
Hospitality	1,421.56
Subtotal Credit Sales	2,267.20
Total Sales	27,037.24
Cost of Sales	
Opening Stock	7459.60 (30/11/2018)
Purchases	12,893.94
Closing Stock	6362.55 (21/12/2018)
Consumption	13,990.99
Gross Profit	13,046.25
GP%	48.25%
Labour	
Labour	9,914.80
Total Labour	9,914.80
Sundries	
Opening Stock	431.92 (30/11/2018)
Purchases	316.62
Closing Stock	452.18 (21/12/2018)
Total Sundries	296.36
Extra Costs	
Management Fee	500.00
Depreciation	1,008.33
Total Extra Charges	1,508.33
Net Operating Cost	-1,326.76
Invoice Reconciliation	

# Client Operating Statement

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Net Cost of Catering	-1,326.76
Cost Adjustment	540.58
Credit Sales	2,267.20
Invoice Value (GBP)	1,481.02

**Payroll Summary (Period 9)**  
**ASPENS SERVICES LIMITED**

Division_Name	Department_Name	Gross_Levy_Due	Gross pay	PAYE	EE NI	PENSIONS EE	OTHER DEDUCTIONS	NET PAY	ERS NI	ER PENSIONS
	S300 - Bishop Vesev	4.43	886.17	0.00	22.10	9.20	0.00	854.87	25.41	7.66
	S300 - Bishop Vesev	4.03	806.73	0.00	12.57	7.29	0.00	786.87	14.45	6.07
	S300 - Bishop Vesev	3.02	604.48	0.00	0.00	2.44	0.00	602.04	0.00	2.03
	S300 - Bishop Vesev	2.89	577.49	0.00	0.00	1.79	0.00	575.70	0.00	1.49
	S300 - Bishop Vesev	5.63	1,125.56	27.40	50.83	14.94	0.00	1,032.39	58.45	12.45
	S300 - Bishop Vesev	2.84	568.95	3.60	0.00	1.58	0.00	563.77	0.00	1.32
	S300 - Bishop Vesev	12.30	2,459.33	293.20	210.88	46.95	0.00	1,908.30	242.51	39.13
	S300 - Bishop Vesev	2.53	506.79	0.00	0.00	10.00	0.00	496.79	0.00	0.08
	S300 - Bishop Vesev	2.32	464.38	0.00	0.00	10.00	0.00	454.38	0.00	0.00
	S300 - Bishop Vesev	2.82	563.80	0.00	0.00	1.46	0.00	562.34	0.00	1.22
	S300 - Bishop Vesev	2.75	549.24	0.00	0.00	1.11	0.00	548.13	0.00	0.92
	S300 - Bishop Vesev	1.71	341.42	0.00	0.00	0.00	0.00	341.42	0.00	0.00
	<b>S300 - Bishop Vesev Total</b>	<b>42.27</b>	<b>9454.34</b>	<b>324.20</b>	<b>296.38</b>	<b>106.76</b>	<b>0.00</b>	<b>8727.00</b>	<b>340.82</b>	<b>72.37</b>
	<b>Total Cost</b>		<b>9909.80</b>							

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Type	Date	Supplier	Reference	Net	VAT	Gross
Cleaning Materials						
Purchases - Invoice	6th Dec 2018	Bunzl Catering	02198427	14.73	2.95	17.68
Purchases - Invoice	21st Dec 2018	Bidfood	84529645	56.02	32.03	88.05
				70.75	34.98	105.73
Food Purchases						
Purchases - Invoice	28th Nov 2018	Tugo Food Systems Ltd	224109	171.66	0.00	171.66
Purchases - Invoice	30th Nov 2018	Saporous Foods Limited	4671	199.73	0.00	199.73
Purchases - Cash Purchase	1st Dec 2018	iceland	1547	20.00	0.00	20
Purchases - Invoice	3rd Dec 2018	Bidfood	84200137	267.49	0.00	267.49
Purchases - Credit Note	3rd Dec 2018	Bidfood	99755287	-68.53	-13.71	-82.24
Purchases - Invoice	3rd Dec 2018	Bradshaws Butchers	110900	270.88	0.00	270.88
Purchases - Invoice	3rd Dec 2018	Magenta (UK) Ltd	2152114	102.99	20.60	123.59
Purchases - Invoice	3rd Dec 2018	Saporous Foods Limited	4672	279.89	0.00	279.89
Purchases - Invoice	3rd Dec 2018	Spice Time (Safy Impex Ltd)	ASPENS28-031218-1	402.75	0.00	402.75
Purchases - Invoice	4th Dec 2018	Saporous Foods Limited	4743	198.66	0.00	198.66
Purchases - Cash Purchase	4th Dec 2018	tesco	8171	27.28	0.00	27.28

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Purchases - Invoice	4th Dec 2018	Worcester Produce	366806	32.60	0.00	32.6
Purchases - Invoice	4th Dec 2018	Worcester Produce	366807	107.57	0.00	107.57
Purchases - Invoice	5th Dec 2018	Bidfood	84248643	706.70	13.71	720.41
Purchases - Invoice	5th Dec 2018	Saporous Foods Limited	4750	101.26	0.00	101.26
Purchases - Invoice	6th Dec 2018	Bunzl Catering	02198425	274.15	54.83	328.98
Purchases - Invoice	6th Dec 2018	Chapple & Jenkins Ltd	312400	199.65	39.93	239.58
Purchases - Invoice	6th Dec 2018	Saporous Foods Limited	4766	146.01	0.00	146.01
Purchases - Invoice	6th Dec 2018	Spice Time (Safy Impex Ltd)	ASPENS28-061218-1	372.50	0.00	372.5
Purchases - Invoice	6th Dec 2018	Theos Food Company	119134	243.04	0.00	243.04
Purchases - Invoice	7th Dec 2018	Bidfood	84295736	602.24	3.23	605.47
Purchases - Invoice	7th Dec 2018	Saporous Foods Limited	4779	138.61	0.00	138.61
Purchases - Invoice	7th Dec 2018	Tugo Food Systems Ltd	225145	169.53	0.00	169.53
Purchases - Invoice	7th Dec 2018	Worcester Produce	367360	102.35	0.00	102.35
Purchases - Cash Purchase	8th Dec 2018	asda	2547	9.85	0.00	9.85
Purchases - Invoice	10th Dec 2018	Bidfood	84323773	294.68	0.00	294.68
Purchases - Invoice	10th Dec 2018	Bradshaws Butchers	110667	257.54	0.00	257.54
Purchases - Invoice	10th Dec 2018	Saporous Foods Limited	4798	279.89	0.00	279.89
Purchases - Invoice	10th Dec 2018	Spice Time (Safy Impex Ltd)	ASPENS28-101218-1	236.30	0.00	236.3
Purchases - Invoice	11th Dec 2018	Saporous Foods Limited	4813	177.71	0.00	177.71

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Purchases - Invoice	11th Dec 2018	Worcester Produce	368277	129.00	0.00	129
Purchases - Invoice	11th Dec 2018	Worcester Produce	368279	61.72	0.00	61.72
Purchases - Invoice	11th Dec 2018	Worcester Produce	368276	32.60	0.00	32.6
Purchases - Invoice	12th Dec 2018	Bidfood	84372890	437.21	0.00	437.21
Purchases - Invoice	12th Dec 2018	Saporous Foods Limited	4818	209.34	0.00	209.34
Purchases - Invoice	12th Dec 2018	Spice Time (Safy Impex Ltd)	ASPENS28-121218-1	310.50	0.00	310.5
Purchases - Invoice	13th Dec 2018	Chapple & Jenkins Ltd	314148	296.81	59.36	356.17
Purchases - Invoice	13th Dec 2018	Saporous Foods Limited	4837	197.74	0.00	197.74
Purchases - Invoice	13th Dec 2018	Theos Food Company	119755	210.36	0.00	210.36
Purchases - Invoice	14th Dec 2018	Bidfood	84419546	418.90	0.00	418.9
Purchases - Invoice	14th Dec 2018	Saporous Foods Limited	4838	282.99	0.00	282.99
Purchases - Invoice	14th Dec 2018	Worcester Produce	368865	32.60	0.00	32.6
Purchases - Invoice	14th Dec 2018	Worcester Produce	368866	74.10	0.00	74.1
Purchases - Invoice	17th Dec 2018	Bidfood	84445481	656.10	25.89	681.99
Purchases - Invoice	17th Dec 2018	Bradshaws Butchers	110479	169.77	0.00	169.77
Purchases - Invoice	17th Dec 2018	Majestic Coffee	12642	340.70	18.00	358.7
Purchases - Invoice	17th Dec 2018	Saporous Foods Limited	4871	256.29	0.00	256.29
Purchases - Invoice	17th Dec 2018	Spice Time (Safy Impex Ltd)	171218-1	292.00	0.00	292
Purchases - Invoice	18th Dec 2018	Saporous Foods Limited	4873	163.61	0.00	163.61

## Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Purchases - Invoice	18th Dec 2018	Worcester Produce	369802	32.60	0.00	32.6
Purchases - Invoice	18th Dec 2018	Worcester Produce	369804	37.24	0.00	37.24
Purchases - Invoice	19th Dec 2018	Bidfood	84492940	333.64	6.86	340.5
Purchases - Invoice	19th Dec 2018	Saporous Foods Limited	4884	202.64	0.00	202.64
Purchases - Invoice	19th Dec 2018	Saporous Foods Limited	4895	16.00	0.00	16
Purchases - Invoice	19th Dec 2018	Spice Time (Safy Impex Ltd)	191218-1	300.75	0.00	300.75
Purchases - Invoice	20th Dec 2018	Saporous Foods Limited	4902	191.11	0.00	191.11
Purchases - Invoice	20th Dec 2018	Spice Time (Safy Impex Ltd)	201218-1	254.50	0.00	254.5
Purchases - Invoice	20th Dec 2018	Theos Food Company	120241	219.99	0.00	219.99
Purchases - Invoice	21st Dec 2018	Bidfood	84529645	299.94	0.00	299.94
Purchases - Invoice	21st Dec 2018	Saporous Foods Limited	4923	108.21	0.00	108.21
				12,893.94	228.70	13,122.64

Non Food Disposables						
Purchases - Invoice	3rd Dec 2018	Bidfood	84200137	77.86	15.57	93.43
Purchases - Invoice	5th Dec 2018	Bidfood	84248643	64.08	12.81	76.89
Purchases - Invoice	10th Dec 2018	Bidfood	84323773	14.68	2.94	17.62
Purchases - Invoice	12th Dec 2018	Bidfood	84372890	11.00	2.20	13.2
Purchases - Invoice	14th Dec 2018	Bidfood	84419546	11.00	2.20	13.2

# Schedule of Purchases

School: Bishop Vesey's Grammar School

Unit Number: S300

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



178.62	35.72	214.34
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Stationery						
Purchases - Cash Purchase	1st Dec 2018	HP INC UK Limited	6523411	38.00	7.60	45.6
				38.00	7.60	45.60

Uniforms						
Purchases - Invoice	6th Dec 2018	Alexandra	OLSINV/05393544	16.62	3.32	19.94
Purchases - Invoice	11th Dec 2018	Alexandra	05402931	12.63	2.53	15.16
				29.25	5.85	35.10

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

Depreciation						
Regular Cost	December 2018	-	Depreciation	1008.33	201.666	1209.996
				1,008.33	201.67	1,210.00
				14,718.89	614.52	15,333.41

section six

## client issue summary

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

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



Date	Description	Qty	Unit Price	Net
3rd Dec 2018	HOCKEY. DRINKS & BISCUITS	16	1.10	17.60
3rd Dec 2018	milk. finance department	1	1.45	1.45
3rd Dec 2018	milk DT department	1	1.45	1.45
3rd Dec 2018	snacks & selection of drinks. Tom Greenwood	15	1.35	20.25
3rd Dec 2018	sharon. madarin	45	1.10	49.50
3rd Dec 2018	sharon. madarin	45	1.10	49.50
3rd Dec 2018	HOCKEY. DRINKS & BISCUITS	20	1.10	22.00
3rd Dec 2018	milk. finance department	1	1.45	1.45
3rd Dec 2018	Graham staffroom	1	25.00	25.00
3rd Dec 2018	milk. phisics dept	1	1.45	1.45
4th Dec 2018	SHARON .DEBATING COOKIES	35	0.45	15.75
5th Dec 2018	netball snacks & drinks	25	1.25	31.25
5th Dec 2018	networking catering	45	5.00	225.00
5th Dec 2018	labour charge for networking evening	9	7.83	70.47
5th Dec 2018	Labour charge . manager	5	17.50	87.50
5th Dec 2018	HOCKEY. DRINKS & BISCUITS	16	1.10	17.60
7th Dec 2018	Graham staffroom	1	25.00	25.00

# Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

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



7th Dec 2018	Graham staffroom from previous week. only charged .45p	1	24.55	24.55
10th Dec 2018	refreshments & water governors meeting	20	1.45	29.00
10th Dec 2018	HOCKEY. DRINKS & BISCUITS	16	1.10	17.60
10th Dec 2018	milk DT department	1	1.45	1.45
10th Dec 2018	milk maths department	1	1.45	1.45
10th Dec 2018	HOCKEY. DRINKS & BISCUITS for 07.12.18	16	1.10	17.60
11th Dec 2018	HOCKEY. DRINKS & BISCUITS	16	1.10	17.60
12th Dec 2018	milk. finance department	1	1.45	1.45
12th Dec 2018	xmas lunches guests	2	1.65	3.30
13th Dec 2018	water parents evening. lesley	24	0.45	10.80
13th Dec 2018	parents evening baguettes sands. lesley	8	1.10	8.80
13th Dec 2018	SHARON .DEBATING COOKIES	30	0.45	13.50
13th Dec 2018	sharon. madarin	45	1.10	49.50
13th Dec 2018	HOCKEY. DRINKS & BISCUITS	32	1.10	35.20
14th Dec 2018	Graham staffroom	1	25.00	25.00
14th Dec 2018	milk finance dept	1	1.45	1.45
17th Dec 2018	HOCKEY. DRINKS & BISCUITS	16	1.10	17.60
17th Dec 2018	milk. it department	1	1.45	1.45
17th Dec 2018	milk. main school office	1	1.45	1.45

## Hospitality

School: Bishop Vesey's Grammar School

Unit Number: S300

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



17th Dec 2018	milk. concerts graham lesley	9	1.45	13.05
17th Dec 2018	water. lesley concerts	360	0.45	162.00
17th Dec 2018	cookies . concerts, lesley	300	0.45	135.00
18th Dec 2018	cakes. pe department. Mr Whiting	25	0.45	11.25
18th Dec 2018	LABOUR CHARGE CONCERTS	3	7.83	23.49
18th Dec 2018	milk. concerts graham lesley	2	0.45	0.90
18th Dec 2018	reward lunch, English superstars	20	2.20	44.00
18th Dec 2018	milk finance dept	1	1.45	1.45
20th Dec 2018	SHARON .DEBATING COOKIES	30	0.45	13.50
20th Dec 2018	milk finance dept	1	1.45	1.45
20th Dec 2018	MANDARIN COOKIES, SHARON	45	1.10	49.50
21st Dec 2018	Graham staffroom	1	25.00	25.00
				1,421.56

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

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



	1st Dec 2018 (Sat)	2nd Dec 2018 (Sun)	3rd Dec 2018 (Mon)	4th Dec 2018 (Tue)	5th Dec 2018 (Wed)	6th Dec 2018 (Thu)	7th Dec 2018 (Fri)
Duty Meals	0	0	14	15	15	13	13
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	15.12	16.20	16.20	14.04	14.04
FSM	0	0	42	42	40	38	40
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	45.36	45.36	43.20	41.04	43.20
	8th Dec 2018 (Sat)	9th Dec 2018 (Sun)	10th Dec 2018 (Mon)	11th Dec 2018 (Tue)	12th Dec 2018 (Wed)	13th Dec 2018 (Thu)	14th Dec 2018 (Fri)
Duty Meals	0	0	15	15	14	13	12
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	16.20	16.20	15.12	14.04	12.96
FSM	0	0	40	38	32	42	34
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	43.20	41.04	34.56	45.36	36.72
	15th Dec 2018 (Sat)	16th Dec 2018 (Sun)	17th Dec 2018 (Mon)	18th Dec 2018 (Tue)	19th Dec 2018 (Wed)	20th Dec 2018 (Thu)	21st Dec 2018 (Fri)
Duty Meals	0	0	13	14	14	13	7
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	14.04	15.12	15.12	14.04	7.56
FSM	0	0	41	40	40	41	33
Unit Price	0.00	0.00	1.08	1.08	1.08	1.08	1.08
Net Charge	0.00	0.00	44.28	43.20	43.20	44.28	35.64

# Meal Numbers

School: Bishop Vesey's Grammar School

Unit Number: S300

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



	22nd Dec 2018 (Sat)	23rd Dec 2018 (Sun)	24th Dec 2018 (Mon)	25th Dec 2018 (Tue)	26th Dec 2018 (Wed)	27th Dec 2018 (Thu)	28th Dec 2018 (Fri)
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 Dec 2018 (Sat)	30th Dec 2018 (Sun)	31st Dec 2018 (Mon)				
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	783	
Net Total	845.64	
Duty Meals	Quantity	200
	Net Charge	216.00
FSM	Quantity	583
	Net Charge	629.64

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)