

Catering Account Monitoring

Bishop Vesey's Grammar School

Prepared by:

Michael G Neales MSC MHCIMA

Senior Consultant

The Litmus Partnership Limited

April 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 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 |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------|--------------------|--------------------|
| Sales : | | | | | | | | | |
| 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 | | | | | |
| Total Sales | £12,738.00 | £11,134.64 | £9,038.42 | £18,802.87 | 100.00% | £19,962.85 | 100.00% | £43,259.00 | -£23,296.15 |
| Less Consumption : | | | | | | | | | |
| 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 |
| Total Consumption | £5,840.00 | £6,844.00 | £4,519.00 | £8,121.98 | 49.63% | £9,906.64 | 49.00% | £21,196.91 | -£11,290.27 |
| Gross Profit : | | | | | | | | | |
| Total Gross Profit | £6,898.00 | £4,290.64 | £4,519.42 | £10,680.89 | 50.37% | £10,056.21 | 51.00% | £22,062.09 | -£12,005.88 |
| Gross Profit % | 54.15% | 38.53% | 50.00% | 56.80% | | 50.37% | | 51.00% | -0.63% |
| Less Labour: | | | | | | | | | |
| 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 | | | | | | | | | |
| Total Labour Costs | £7,539.00 | £8,159.40 | £6,257.29 | £9,785.53 | 49.17% | £9,816.59 | 24.52% | £10,605.00 | -£788.41 |
| Less Expenses: | | | | | | | | | |
| 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 | |
| Total Expenses | £2,697.00 | £2,885.67 | £3,209.84 | £1,688.97 | 20.88% | £4,168.83 | 5.86% | £2,533.13 | £1,635.70 |
| Total Overheads | £10,236.00 | £11,045.07 | £9,467.13 | £11,474.50 | 70.06% | £13,985.42 | 30.37% | £13,138.13 | £847.29 |
| Less Gross Profit | -£6,898.00 | -£4,290.64 | -£4,519.42 | -£10,680.89 | -50.37% | -£10,056.21 | -51.00% | -£22,062.09 | £12,005.88 |
| NET COST OF CATERING | £3,338.00 | £6,754.43 | £4,947.71 | £793.61 | 19.68% | £3,929.21 | -20.63% | -£8,923.96 | £12,853.17 |
| Plus Adjustment: | | | | | | | | | |
| 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 |
| Total Adjustments | -£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 |
| Total Fixed Invoiced Cost | £88.30 | | -£588.89 | -£786.17 | -8.35% | -£1,666.66 | -3.85% | -£1,666.66 | |
| Plus Client Issues: | | | | | | | | | |
| Client Issues Recharged | £612.70 | £422.05 | £580.34 | £783.31 | 7.02% | £1,400.66 | | | |
| Total Client Issues | £612.70 | £422.05 | £580.34 | £783.31 | 7.02% | £1,400.66 | | | |
| Total Invoiced Cost Pre Vat | £701.00 | £422.05 | -£8.55 | -£2.86 | -1.33% | -£266.00 | | | |
| Plus VAT: | | | | | | | | | |
| Input VAT | £685.17 | £682.80 | £1,123.67 | £578.98 | 1.22% | £242.66 | | | |
| Output VAT | -£5.30 | -£6.42 | | | | | | | |
| Total VAT | £679.87 | £676.38 | £1,123.67 | £578.98 | 1.22% | £242.66 | | | |
| Total Invoiced Cost Plus VAT | £1,380.87 | £1,098.43 | £1,115.12 | £576.12 | -0.12% | -£23.34 | | | |
| Plus Additional Invoices/Credits: | | | | | | | | | |
| Net Invoice Value | | | | | | | | | |
| VAT Charged | | | | | | | | | |
| Total Additional Invoice/Credit | | | | | | | | | |

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 | Apr-19 | | | | |
|-----------------------------------|------------|------------|------------|-------------|-------------------|-------------|------------------|-------------|-------------|
| Budget Heading | Actual | Actual | Actual | Actual | % of Actual Sales | Actual | % of Bdgtd Sales | Budget | Variance |
| Sales : | | | | | | | | | |
| 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 | | | | | |
| Total Sales | £12,738.00 | £11,134.64 | £9,038.42 | £18,802.87 | 100.00% | £19,962.85 | 100.00% | £43,259.00 | -£23,296.15 |
| Less Consumption : | | | | | | | | | |
| 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 |
| Total Consumption | £5,840.00 | £6,844.00 | £4,519.00 | £8,121.98 | 49.63% | £9,906.64 | 49.00% | £21,196.91 | -£11,290.27 |
| Gross Profit : | | | | | | | | | |
| Total Gross Profit | £6,898.00 | £4,290.64 | £4,519.42 | £10,680.89 | 50.37% | £10,056.21 | 51.00% | £22,062.09 | -£12,005.88 |
| Gross Profit % | 54.15% | 38.53% | 50.00% | 56.80% | | 50.37% | | 51.00% | -0.63% |
| Less Labour: | | | | | | | | | |
| 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 | | | | | | | | | |
| Total Labour Costs | £7,539.00 | £8,159.40 | £6,257.29 | £9,785.53 | 49.17% | £9,816.59 | 24.52% | £10,605.00 | -£788.41 |
| Less Expenses: | | | | | | | | | |
| 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 | | | | | | | | | |
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| 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 | |
| Total Expenses | £2,697.00 | £2,885.67 | £3,209.84 | £1,688.97 | 20.88% | £4,168.83 | 5.86% | £2,533.13 | £1,635.70 |
| Total Overheads | £10,236.00 | £11,045.07 | £9,467.13 | £11,474.50 | 70.06% | £13,985.42 | 30.37% | £13,138.13 | £847.29 |
| Less Gross Profit | -£6,898.00 | -£4,290.64 | -£4,519.42 | -£10,680.89 | -50.37% | -£10,056.21 | -51.00% | -£22,062.09 | £12,005.88 |
| NET COST OF CATERING | £3,338.00 | £6,754.43 | £4,947.71 | £793.61 | 19.68% | £3,929.21 | -20.63% | -£8,923.96 | £12,853.17 |
| Plus Adjustment: | | | | | | | | | |
| 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 |
| Total Adjustments | -£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 |
| Total Fixed Invoiced Cost | £88.30 | | -£588.89 | -£786.17 | -8.35% | -£1,666.66 | -3.85% | -£1,666.66 | |
| Plus Client Issues: | | | | | | | | | |
| Client Issues Recharged | £612.70 | £422.05 | £580.34 | £783.31 | 7.02% | £1,400.66 | | | |
| Total Client Issues | £612.70 | £422.05 | £580.34 | £783.31 | 7.02% | £1,400.66 | | | |
| Total Invoiced Cost Pre Vat | £701.00 | £422.05 | -£8.55 | -£2.86 | -1.33% | -£266.00 | | | |
| Plus VAT: | | | | | | | | | |
| Input VAT | £685.17 | £682.80 | £1,123.67 | £578.98 | 1.22% | | | | |
| Output VAT | -£5.30 | -£6.42 | | | | | | | |
| Total VAT | £679.87 | £676.38 | £1,123.67 | £578.98 | 1.22% | | | | |
| Total Invoiced Cost Plus VAT | £1,380.87 | £1,098.43 | £1,115.12 | £576.12 | -0.12% | -£23.34 | | | |
| 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% | | | |

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

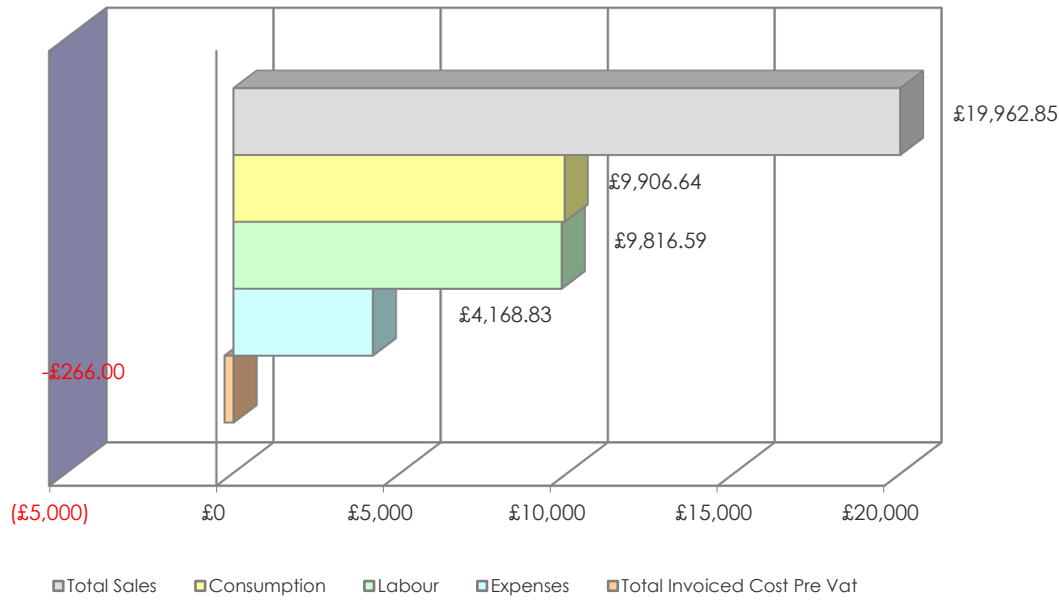
| Gross Profit Tracker | Month 4 | Month 5 | Month 6 | 2nd Quarter Average |
|----------------------|---------|---------|---------|---------------------|
| Gross Profit | | | | |

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

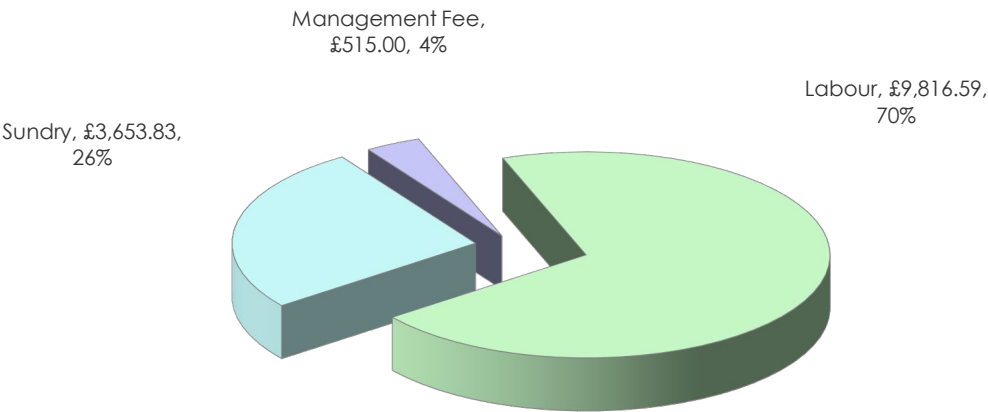
Monthly Performance Summary

| | 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 | 18,562.19 |

| | |
|-----------------------|-----------------|
| Credit Sales | |
| Duty Meals | 181.44 |
| FSM | 474.12 |
| Hospitality | 745.10 |
| Subtotal Credit Sales | 1,400.66 |

| | |
|-------------|------------------|
| Total Sales | 19,962.85 |
|-------------|------------------|

| | |
|---------------|--|
| Cost of Sales | |
|---------------|--|

| | |
|---------------|-----------------|
| Opening Stock | 7,995.00 |
| Purchases | 8,987.06 |
| Closing Stock | 7,075.42 |
| Consumption | 9,906.64 |

| | |
|--------------|------------------|
| Gross Profit | 10,056.21 |
| GP% | 50.37% |

| | |
|--------|--|
| Labour | |
|--------|--|

| | |
|--------------|-----------------|
| Labour | 9,816.59 |
| Total Labour | 9,816.59 |

| | |
|----------|--|
| 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 | 2,238.50 |

| | |
|-------------|--|
| Extra Costs | |
|-------------|--|

| | |
|---------------------|---------------|
| Management Fee | 515.00 |
| Depreciation | 1,415.33 |
| Monthly Surplus | -1,666.66 |
| Total Extra Charges | 263.67 |

| | |
|--------------------|-----------------|
| Net Operating Cost | 2,262.55 |
|--------------------|-----------------|

| | |
|------------------------|--|
| Invoice Reconciliation | |
|------------------------|--|

| | |
|----------------------|-----------|
| Net Cost of Catering | 2,262.55 |
| Cost Adjustment | -3,929.21 |
| Credit Sales | 1,400.66 |

| | |
|---------------------|----------------|
| Invoice Value (GBP) | -266.00 |
|---------------------|----------------|

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 |
|--------------|-----|

| 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% | 51% | 51% | 51% | 51% | 51% | 51% | 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 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £10,605.00 | £127,260.00 |
| 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 | £1,666.66 | £1,666.66 | £1,666.66 | £1,666.66 | £1,666.66 | £1,666.66 | £1,666.66 | £1,666.66 | £1,666.66 | £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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