

Westbury Community Shop & Cafe Limited
Profit and Loss Account - Year 2

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	YTD
	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	YTD	
Sales														
Shop Sales	2,230	3,141	2,817	2,239	2,516	2,245	3,106	2,801	1,981	2,100	2,100	2,100	29,375	
	68%	93%	67%	73%	68%	100%	100%	100%	70%	70%	70%	70%	77%	
Cafe Sales	1,066	240	1,380	1,084	916	1,151	900	900	900	900	900	900	8,536	
	32%	7%	33%	27%	34%	0%	0%	0%	30%	30%	30%	30%	32%	
Total Sales	3,296	3,381	4,198	3,323	3,432	3,396	3,106	2,801	1,981	3,000	3,000	3,000	37,912	
Pizza Night		109	383	204									697	
Other Income	68	50				185		103	101				507	
Bank Interest													0	
Total Income	3,364	3,540	4,581	3,527	3,432	3,581	3,106	2,903	2,082	3,000	3,000	3,000	39,115	
Cost of Sales														
Shop (70%)	1,383	1,388	1,263	1,604	1,373	1,185	1,496	995	191	1,470	1,470	1,470	15,287	
Cafe (40%)	591	358	417	557	569	479	559	457	205	360	360	360	5,272	
Pizza Night			114	92									206	
Dry Cleaning	11												11	
Card Processing Costs	103	128	56	164	54	58	59	59	29	60	60	60	890	
Cashing Up Differences	3	0	-24	11	5	8	9	1	-4				8	
Total Cost of Sales	2,091	1,874	1,825	2,428	2,000	1,730	2,124	1,511	420	1,890	1,890	1,890	21,674	
Gross Profit	1,273	1,665	2,756	1,099	1,432	1,851	982	1,392	1,661	1,110	1,110	1,110	17,441	
	39%	49%	66%	33%	42%	55%	32%	50%	84%	37%	37%	37%	46%	
Overheads														
Management Charge	1,508	1,749	1,765	2,132	1,572	860	916	920	532	2,176	2,176	2,176	18,483	
Salaries													297	
Training													0	
Advertising	33	11	11	11	11	11	22	11	11	50	50	50	238	
Rent	50	50	50	50	50	50	50	50	50	50	50	50	600	
Telephone/Broadband	64	60	62	56	55	54	55	55	65	65	65	65	656	
Office Costs	11	16	41	7	9	4	20	5	6	20	20	20	182	
Accountancy Costs	99	99	99	99	99	99	99	99	99	99	99	99	1,188	
Insurance	84	42	44	44	44	44	44	44	44	40	40	40	552	
Light & Heat													0	
Water													0	
Repairs & Maintenance	38		60							10	10	10	128	
Subscriptions	70					10	65						135	
Donations							-20						-10	
Monies Stolen	330												330	
Bank Charges	5												5	
Sundry Expenses	20	52								10	10	10	102	
Total Overheads	2,279	2,101	2,132	2,388	1,830	1,132	1,251	1,184	1,028	2,520	2,520	2,520	22,886	
Net Profit / (Loss)	(1,006)	(436)	624	(1,289)	(398)	719	(269)	208	633	(1,410)	(1,410)	(1,410)	(5,445)	
	-31%	-13%	15%	-39%	-12%	21%	-9%	7%	32%	-47%	-47%	-47%	-14%	
Covered by Grants														
Wages - Power to Change	1,062	1,062	1,062	1,062	1,062	1,062							6,372	
Wages - Comic Relief				200									200	
Wages - Ros													0	
Working Capital - Power to Change	99	99	99	99	99	99	2,113	2,113	2,113	2,113	2,113	2,113	12,676	
Accountancy - Power to Change													594	
Profit / (Loss)	155	725	1,785	72	763	1,880	1,844	2,321	2,746	702	702	702	14,397	