

Tay Shop trading comparison, based on 2005-06 actuals							
	Tay	Clyde	All shops		All shops, exc. Tay		Page ref.
			Total	Average	Total	Average	
	£	£	£	£	£	£	
<b>Sales</b>	35,212	42,891	404,141		368,929		P8
Less collector sales			-4,997		-4,997		P8
<b>Adjusted sales</b>	35,212	42,891	399,144	49,893	363,932	51,990	
<b>Direct Costs</b>	30,974	44,051	288,324		257,350		P8
Less collector direct costs			-15,666		-15,666		P8
Less 45% of Clyde premises costs re collector (45% x (22,500 + 5,343))		-12,529	-12,529		-12,529		P8 & P19
<b>Adjusted direct costs</b>	30,974	31,522	260,129	32,516	229,155	32,736	
<b>Contribution to central costs</b>	4,238	11,369	139,015	17,377	134,777	19,254	
Central costs (exc collector)	5,000	5,000	40,000	5,000	35,000	5,000	P8
<b>Adjusted profit / loss (-)</b>	-762	6,369	99,015	12,377	99,777	14,254	
<b>Rent</b> (proxy for size of shop)	13,000	22,500	114,250		101,250		P8
Less 45% of Clyde rent re collector (45% x 22,500)		-10,125	-10,125		-10,125		P8 & P19
<b>Adjusted rent</b>	13,000	12,375	104,125	13,016	91,125	13,018	
<b>Results</b>							
Profit on sales (%)	-2.2%	14.9%		24.8%		27.4%	
Sales per £1 rent	£2.71	£3.47		£3.83		£3.99	
Profit per £1 rent	-£0.06	£0.51		£0.95		£1.09	
<b>Volunteer hours</b>							
Average per week (hrs)	78	90	864	108	786	112	P32
Variance from overall average (hrs)	-30	-18		0		4	
Variance from overall average (%)	-28%	-17%		0%		4%	