

Shops - Income and Expenditure Forecast, 2007/08

	Clyde	Cromarty	Dornoch	Forth	Moray	Pentland	Solway	Tay	Shops Total	Collection	
	£	£	£	£	£	£	£	£	£	£	
Income											
Sales	46,000	64,000	59,000	37,000	61,000	69,000	49,000	38,000	423,000	5,000	
Donations (3% of sales)	1,380	1,920	1,770	1,110	1,830	2,070	1,470	1,140	12,690	-	
Total income	47,380	65,920	60,770	38,110	62,830	71,070	50,470	39,140	435,690	5,000	
Expenditure											
Salaries (including oncosts)	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	122,400	12,750	
Premises - rent	22,500	12,500	25,000	15,000	17,000	10,000	6,250	13,000	121,250	-	
Premises - other costs	5,600	4,900	2,700	2,600	2,500	3,000	5,200	1,300	27,800	-	
Other non premises running costs	2,120	2,130	2,040	2,060	2,030	2,200	2,080	2,020	16,680	-	
Collector - transport	-	-	-	-	-	-	-	-	-	3,170	
Collector - consumables	-	-	-	-	-	-	-	-	-	1,000	
Recharge to Collection (45% of Clyde shop premises costs)	(12,645)	-	-	-	-	-	-	-	(12,645)	12,645	
Central costs allocated to Collection (£27,000/9)	-	-	-	-	-	-	-	-	-	3,000	
Net collection costs recharged to shops pro rata to sales	2,998	4,171	3,845	2,411	3,975	4,496	3,193	2,476	27,565	(27,565)	
Total expenditure	35,873	39,001	48,885	37,371	40,805	34,996	32,023	34,096	303,050	5,000	
Contribution to central costs	11,507	26,919	11,885	739	22,025	36,074	18,447	5,044	132,640	-	
Central costs allocated to Shops	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,000	-	
Profit	8,507	23,919	8,885	(2,261)	19,025	33,074	15,447	2,044	108,640	-	
Profit excluding donations	7,127	21,999	7,115	(3,371)	17,195	31,004	13,977	904	95,950	-	
Profit as a percentage of sales (excluding donations)	15.49%	34.37%	12.06%	-9.11%	28.19%	44.93%	28.52%	2.38%	22.68%	-	
Share of profit earned by the four most profitable shops	-	23,919	-	-	19,025	33,074	15,447	-	108,640	=	

Shops forecast - subsidiary workings

Salaries expenditure for 2007/08		Manager	Collector	
		£	£	
Current annual salary (inc oncosts)		15,000	12,500	P19
Increase expected in 2007-08:	2%	300	250	P19
		15,300	12,750	

Rent expenditure for 2007-08			
Effect of reviews for Dornoch and Moray shops			
Moray			
Rent review date	01.04.07		
Current rent	£13,750		
Expected increase	23%		P24
Expected new rent	£16,913		
Round up to nearest £'000	£17,000		
Expected rent expenditure for 2007/08	£17,000		
Dornoch			
Rent review date	01.07.07		
Current rent	£21,250		
Expected new annual rent	£26,250		P24
Expected rent expenditure for 2007/08	£		
01.04.07 - 30.06.07 at £21,250pa	5,313		
01.07.07 - 31.03.08 at £26,250pa	19,688		
	25,000		

Gross shops expenditure for 2007-08		£
Total expenditure, as above		308,050
Add central costs allocated to shops		24,000
		332,050