

	2024	Jan	Feb	Mar	Apr	May	Jun
Cash in		£9,143	£7,991	£12,833	£15,833	£13,410	£294,818
Sales							
VAT on Sales		£0	£0	£0			
Share Capital						£130,000	
Grants						£250,000	
Donations & Fundraising				£3,000			
Loan						£70,000	
Total cash in		£0	£0	£3,000	£0	£450,000	£0
Cash out							
Staffing		£0	£0	£0			
Cost of goods sold							
Professional Fees							£11,800
General Expenses		£960	-£3,760	£0	£2,019	£25,027	£4,655
Premises purchase						£115,000	
Development of Premises							£75,000
VAT on purchases		£192	-£752	£0	£404	£28,005	£18,291
Stamp duty on purchase							
Loan interest repayment							£500
Loan capital repayment							
Total cash out		£1,152	-£4,512	£0	£2,423	£168,032	£110,246
VAT payment out/(in)			£330			-£560	
Net Cash in/(out)		-£1,152	£4,842	£3,000	-£2,423	£281,408	-£110,246
Closing Balance		£7,991	£12,833	£15,833	£13,410	£294,818	£184,572

Jul	Aug	Sep	Oct	Nov	Dec	Total Year
£184,572	£69,161	£26,919	£52,458	£52,191	£29,508	0
		£5,000	£5,000	£5,000	£5,500	£20,500
		£1,000	£1,000	£1,000	£1,100	£4,100
						£130,000
		£100,000				£350,000
£4,000		£0				£7,000
						£70,000
£4,000	£0	£106,000	£6,000	£6,000	£6,600	£581,600
		£700	£700	£700	£700	£2,800
		£2,500	£2,500	£2,500	£2,750	£10,250
£1,800	£1,800	£1,800				£17,200
£1,993	£1,902	£1,752	£1,722	£1,460	£1,469	£39,198
						£115,000
£95,300	£70,000	£60,000				£300,300
£19,819	£14,740	£13,210	£844	£792	£844	£96,389
						£0
£500	£500	£500	£500			£2,500
				£70,000		£70,000
£119,412	£88,942	£80,462	£6,266	£75,452	£5,763	£653,637
	£46,700			£46,769		£93,239
-£115,412	-£42,242	£25,539	-£266	-£22,683	£837	£21,202
£69,161	£26,919	£52,458	£52,191	£29,508	£30,345	

	2025	Jan	Feb	Mar	Apr	May	Jun
Cash in	c/f	£30,345	£130,243	£129,443	£229,815	£249,894	£349,685
Sales		£5,000	£5,000	£6,000	£6,000	£6,000	£6,000
VAT on Sales		£1,000	£1,000	£1,200	£1,200	£1,200	£1,200
Share Capital							
Grants		£100,000		£100,000	£20,000	£100,000	
Donations & Fundraising							£4,000
Total cash in		£106,000	£6,000	£107,200	£27,200	£107,200	£11,200
Cash out							
Staffing		£978	£978	£978	£978	£978	£978
Cost of goods sold		£2,500	£2,500	£3,000	£3,000	£3,000	£3,000
Professional Fees							
General Expenses		£1,770	£1,835	£1,874	£2,119	£1,939	£4,926
Premises purchase							
Development of Premises							
VAT on purchases		£854	£867	£975	£1,024	£988	£1,585
Stamp duty on purchase							
Loan interest repayment							
Loan capital repayment							
Total cash out		£6,102	£6,180	£6,827	£7,121	£6,905	£10,489
VAT payment out/(in)			-£620			-£504	
Net Cash in/(out)		£99,898	-£800	£100,373	£20,079	£99,791	£711
Closing Balance		£130,243	£129,443	£229,815	£249,894	£349,685	£350,396

Jul	Aug	Sep	Oct	Nov	Dec	Total Year 1
£350,396	£352,959	£305,590	£238,420	£188,692	£127,309	
£7,000	£7,000	£7,000	£6,000	£6,000	£8,000	£75,000
£1,400	£1,400	£1,400	£1,200	£1,200	£1,600	£15,000
						£0
£100,000	£50,000	£30,000	£60,000			£560,000
					£4,000	£8,000
£108,400	£58,400	£38,400	£67,200	£7,200	£13,600	£658,000
£978	£978	£978	£978	£978	£978	£11,736
£3,500	£3,500	£3,500	£3,000	£3,000	£4,000	£37,500
£1,800	£1,800	£1,800	£1,800	£1,800	£1,800	£10,800
£2,082	£2,024	£1,859	£1,826	£1,682	£1,670	£25,607
						£0
£80,000	£80,000	£80,000	£90,000	£90,000	£90,000	£510,000
£17,476	£17,465	£17,432	£19,325	£19,296	£19,494	£116,781
						£0
						£0
						£0
£105,836	£105,767	£105,569	£116,929	£116,756	£117,942	£712,424
	-£3			£48,173		£47,046
£2,564	-£47,370	-£67,169	-£49,729	-£61,383	-£104,342	-£7,378
£352,959	£305,590	£238,420	£188,692	£127,309	£22,967	

	2026	Jan	Feb	Mar	Apr	May	Jun
Cash in		£22,967	£20,507	£37,302	£38,082	£68,622	£49,692
Sales		£6,000	£8,000	£8,000	£8,000	£9,000	£10,000
VAT on Sales		£1,200	£1,600	£1,600	£1,600	£1,800	£2,000
Share Capital					£30,000	£10,000	£5,000
Grants							
Donations & Fundraising							£4,000
Total cash in		£7,200	£9,600	£9,600	£39,600	£20,800	£21,000
Cash out							
Staffing		£1,500	£1,500	£1,500	£1,500	£1,500	£1,500
Cost of goods sold		£3,000	£4,000	£4,000	£4,000	£4,500	£5,000
Professional Fees		£1,800	£1,800				
General Expenses		£2,000	£2,050	£2,100	£2,300	£2,150	£5,150
Premises purchase							
Development of Premises		£0	£30,000			£30,000	
VAT on purchases		£1,360	£7,570	£1,220	£1,260	£7,330	£2,030
Stamp duty on purchase							
Share withdrawals							
Loan interest repayment							
Loan capital repayment							
Total cash out		£9,660	£46,920	£8,820	£9,060	£45,480	£13,680
VAT payment out/(in)			£54,115			£5,750	
Net Cash in/(out)		-£2,460	£16,795	£780	£30,540	-£18,930	£7,320
Closing Balance		£20,507	£37,302	£38,082	£68,622	£49,692	£57,012

Jul	Aug	Sep	Oct	Nov	Dec	Total Year 2
£57,012	£25,312	£4,772	£6,812	£8,912	£20,332	
£10,000	£10,000	£10,000	£10,000	£10,000	£11,000	£110,000
£2,000	£2,000	£2,000	£2,000	£2,000	£2,200	£22,000
£2,500	£2,500					£50,000
						£0
					£3,000	£7,000
£14,500	£14,500	£12,000	£12,000	£12,000	£16,200	£189,000
£1,500	£1,500	£1,500	£1,500	£1,500	£1,500	£18,000
£5,000	£5,000	£5,000	£5,000	£5,000	£5,500	£55,000
						£3,600
£2,250	£2,300	£2,050	£2,000	£2,000	£1,848	£28,198
						£0
£30,000	£25,000	£0	£0	£0	£0	£115,000
£7,450	£6,460	£1,410	£1,400	£1,400	£1,470	£40,360
						£0
						£0
						£0
						£0
£46,200	£40,260	£9,960	£9,900	£9,900	£10,318	£260,158
	£5,220			£9,320		£74,405
-£31,700	-£20,540	£2,040	£2,100	£11,420	£5,882	£3,247
£25,312	£4,772	£6,812	£8,912	£20,332	£26,214	

	2027	Jan	Feb	Mar	Apr	May	Jun
Cash in c/f		£26,214	£16,314	£17,384	£8,784	£12,324	£6,874
Sales		£12,000	£13,500	£15,000	£15,000	£16,500	£16,500
VAT on Sales		£2,400	£2,700	£3,000	£3,000	£3,300	£3,300
Share Capital							
Grants							
Donations & Fundraising							£4,000
Total cash in		£14,400	£16,200	£18,000	£18,000	£19,800	£23,800
Cash out							
Staffing		£1,500	£1,500	£2,000	£1,500	£1,500	£2,000
Cost of goods sold		£6,000	£6,750	£7,500	£7,500	£8,250	£8,250
Professional Fees							
General Expenses		£3,000	£3,000	£3,000	£3,300	£3,000	£6,000
Premises purchase							
Development of Premises		£10,000		£10,000		£10,000	
VAT on purchases		£3,800	£1,950	£4,100	£2,160	£4,250	£2,850
Stamp duty on purchase							
Share withdrawals							
Loan interest repayment							
Loan capital repayment							
Total cash out		£24,300	£13,200	£26,600	£14,460	£27,000	£19,100
VAT payment out/(in)			-£1,930			£1,750	
Net Cash in/(out)		-£9,900	£1,070	-£8,600	£3,540	-£5,450	£4,700
Closing Balance		£16,314	£17,384	£8,784	£12,324	£6,874	£11,574

Jul	Aug	Sep	Oct	Nov	Dec	Total Year 3
£11,574	£3,174	£7,634	£10,664	£12,464	£14,726	
£16,500	£16,500	£15,000	£13,500	£13,500	£16,500	£180,000
£3,300	£3,300	£3,000	£2,700	£2,700	£3,300	£36,000
						£0
						£0
				£3,000		£7,000
£19,800	£19,800	£18,000	£16,200	£16,200	£22,800	£223,000
£1,500	£1,500	£2,000	£1,500	£1,500	£2,000	£20,000
£8,250	£8,250	£7,500	£6,750	£6,750	£8,250	£90,000
						£0
£4,000	£3,000	£3,308	£4,000	£3,000	£3,000	£41,608
						£0
£10,000						£40,000
£4,450	£2,250	£2,162	£2,150	£1,950	£2,250	£34,322
						£0
						£0
						£0
						£0
£28,200	£15,000	£14,970	£14,400	£13,200	£15,500	£225,930
	-£340			-£738		-£1,258
-£8,400	£4,460	£3,030	£1,800	£2,262	£7,300	-£4,188
£3,174	£7,634	£10,664	£12,464	£14,726	£22,026	

CASH FLOW	2024	2025	2026	2027
Cash in				
Sales (Incl VAT)	24600	90000	132000	216000
Share Capital	130000	0	50000	0
Grants	350000	560000	0	0
Donations & fund raising	7000	8000	7000	7000
Loans				
VAT Receipt	93239	47046	74405	0
	<u>604839</u>	<u>705046</u>	<u>263405</u>	<u>223000</u>
Cash out				
Staffing	2800	11736	18000	20000
Purchases (incl VAT & Stamp Duty)	578337	700688	242158	205930
Loan Interest Repayments	2500	0	0	0
Loan capital repayments	70000	0	0	0
VAT payment	0	0	0	1258
	<u>653637</u>	<u>712424</u>	<u>260158</u>	<u>227188</u>
Net cash flow	<u>-48798</u>	<u>-7378</u>	<u>3247</u>	<u>-4188</u>
Bank reconciliation				
Bal b/f	0	21202	13824	17071
Cash flow in year	21202	-7378	3247	-4188
Bal c/f	<u>21202</u>	<u>13824</u>	<u>17071</u>	<u>12883</u>
VAT Balance Sheet Reconciliation				
Bal b/f	0	-950	53785	-2260
VAT received on sales	-4100	-15000	-22000	-36000
VAT paid on purchases	96389	116781	40360	34322
Payments to/(Refunds from HMRC)	-93239	-47046	-74405	1258
HRMC Debotr/(Creditor) c/f	-950	53785	-2260	-2680
Fixed Assets Reconciliation				
Premises bal b/f	0	112700	110446	108237
Purchases	115000	0	0	0
Less Depreciation	2300	2254	2209	2165
Premises bal c/f	<u>112700</u>	<u>110446</u>	<u>108237</u>	<u>106072</u>
Development of Premises bal b/f				
Development of Premises bal b/f	0	294294	788208	885144
Purchases	300300	510000	115000	40000
Less Depreciation	6006	16086	18064	18503
Development of Premises bal c/f	<u>294294</u>	<u>788208</u>	<u>885144</u>	<u>906641</u>

PROFIT & LOSS	2024	2025	2026	2027	TOTAL
Sales	20500	75000	110000	180000	385500
Less Cost of Sales	10250	37500	55000	90000	192750
GROSS PROFIT	10250	37500	55000	90000	192750
Overheads:					
Staffing	2800	11736	18000	20000	52536
Professional Fees	17200	10800	3600		31600
Stamp duty on purchase	0	0	0	0	0
General expenses	39198	25607	28198	41608	134611
Share Withdrawals					0
Loan repayment	72500				72500
Depreciation	8306	18340	20273	20668	67587
	140004	66483	70071	82276	358834
NET PROFIT	-129754	-28983	-15071	7724	-166084
Funding:					
Share Capital	130000		50000		180000
Grants	350000	560000	0	0	910000
Donations & fundraising	7000	8000	7000	7000	29000
Loan	70000	0	0	0	70000
Transfers to Balance sheet	287246	539017	41929	14724	882916
Capital Expenditure:					
Premises Purchase	115000	0	0	0	115000
Development of Premises	300300	510000	115000	40000	965300

BALANCE SHEET	2024	2025	2026	2027
Tangible Fixed assets	406994	898654	993381	1012713
Bank	21202	13824	17071	12883
VAT debtor/(creditor)	-950	53785	-2260	-2680
Long term liabilities (Loans)		0	0	0
Total Assets less Liabilities	<u>427246</u>	<u>966263</u>	<u>1008192</u>	<u>1022916</u>

Represented by:

Capital & Reserves:

Share Capital	130000	130000	180000	180000
Grants	350000	910000	910000	910000
Loan	70000	70000	70000	70000
Retained Profit	-122754	-143737	-151808	-137084
Shareholder funds	<u>427246</u>	<u>966263</u>	<u>1008192</u>	<u>1022916</u>