

	2024	Jan	Feb	Mar	Apr	May
Cash in	Opening	£9,169	£8,017	£12,859	£15,859	£13,436
Sales						
VAT on Sales		£0	£0	£0	£0	£0
Share Capital						£180,000
Grants						£250,000
Donations & Fundraising				£3,000		
Total cash in		£0	£0	£3,000	£0	£430,000
Cash out						
Staffing		£0	£0	£0		
Cost of goods sold						
Professional Fees						
General Expenses		£960	-£3,760	£0	£2,019	£25,027
Premises purchase						£115,000
Development of Premises						
VAT on purchases		£192	-£752	£0	£404	£28,005
Stamp duty on purchase						
Loan interest repayment						
Loan capital repayment						
Total cash out		£1,152	-£4,512	£0	£2,423	£168,032
VAT payment out/(in)			£330			-£560
Net Cash in/(out)		-£1,152	£4,842	£3,000	-£2,423	£261,408
Closing Balance		£8,017	£12,859	£15,859	£13,436	£274,844

Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Year
£274,844	£165,098	£50,187	£8,445	£34,484	£34,717	£82,034	0
			£5,000	£5,000	£5,000	£5,500	£20,500
£0			£1,000	£1,000	£1,000	£1,100	£4,100
							£180,000
			£100,000				£350,000
	£4,000		£0				£7,000
£0	£4,000	£0	£106,000	£6,000	£6,000	£6,600	£561,600
			£700	£700	£700	£700	£2,800
£0	£0	£0	£2,500	£2,500	£2,500	£2,750	£10,250
£11,800	£1,800	£1,800	£1,800				£17,200
£4,655	£1,993	£1,902	£1,752	£1,722	£1,460	£1,469	£39,198
							£115,000
£75,000	£95,300	£70,000	£60,000				£300,300
£18,291	£19,819	£14,740	£13,210	£844	£792	£844	£96,389
							£0
							£0
							£0
£109,746	£118,912	£88,442	£79,962	£5,766	£5,452	£5,763	£581,137
		£46,700			£46,769		£93,239
-£109,746	-£114,912	-£41,742	£26,039	£234	£47,317	£837	£73,702
£165,098	£50,187	£8,445	£34,484	£34,717	£82,034	£82,871	

	2025	Jan	Feb	Mar	Apr	May
Cash in	Opening	£82,871	£182,769	£181,969	£282,341	£302,420
Sales		£5,000	£5,000	£6,000	£6,000	£6,000
VAT on Sales		£1,000	£1,000	£1,200	£1,200	£1,200
Share Capital						
Grants		£100,000		£100,000	£20,000	
Donations & Fundraising						
Total cash in		£106,000	£6,000	£107,200	£27,200	£7,200
Cash out						
Staffing		£978	£978	£978	£978	£978
Cost of goods sold		£2,500	£2,500	£3,000	£3,000	£3,000
Professional Fees						
General Expenses		£1,770	£1,835	£1,874	£2,119	£1,939
Premises purchase						
Development of Premises						
VAT on purchases		£854	£867	£975	£1,024	£988
Stamp duty on purchase						
Loan interest repayment						
Loan capital repayment						
Total cash out		£6,102	£6,180	£6,827	£7,121	£6,905
VAT payment out/(in)			-£620			-£504
Net Cash in/(out)		£99,898	-£800	£100,373	£20,079	-£209
Closing Balance		£182,769	£181,969	£282,341	£302,420	£302,211

Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Year 1
£302,211	£302,922	£205,485	£108,116	£40,946	£3,218	£49,835	
£6,000	£7,000	£7,000	£7,000	£6,000	£6,000	£8,000	£75,000
£1,200	£1,400	£1,400	£1,400	£1,200	£1,200	£1,600	£15,000
							£0
			£30,000	£60,000			£310,000
£4,000						£4,000	£8,000
£11,200	£8,400	£8,400	£38,400	£67,200	£7,200	£13,600	£408,000
£978	£978	£978	£978	£978	£978	£978	£11,736
£3,000	£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
£4,926	£2,082	£2,024	£1,859	£1,826	£1,682	£1,670	£25,607
							£0
	£80,000	£80,000	£80,000	£80,000			£320,000
£1,585	£17,476	£17,465	£17,432	£17,325	£1,296	£1,494	£78,781
							£0
							£0
							£0
£10,489	£105,836	£105,767	£105,569	£104,929	£8,756	£9,942	£484,424
		-£3			£48,173		£47,046
£711	-£97,436	-£97,370	-£67,169	-£37,729	£46,617	£3,658	-£29,378
£302,922	£205,485	£108,116	£40,946	£3,218	£49,835	£53,493	

	2026	Jan	Feb	Mar	Apr	May
Cash in	Opening	£53,493	£15,033	£5,828	£6,608	£7,148
Sales		£6,000	£8,000	£8,000	£8,000	£9,000
VAT on Sales		£1,200	£1,600	£1,600	£1,600	£1,800
Share Capital						
Grants						
Donations & Fundraising						
Total cash in		£7,200	£9,600	£9,600	£9,600	£10,800
Cash out						
Staffing		£1,500	£1,500	£1,500	£1,500	£1,500
Cost of goods sold		£3,000	£4,000	£4,000	£4,000	£4,500
Professional Fees		£1,800	£1,800			
General Expenses		£2,000	£2,050	£2,100	£2,300	£2,150
Premises purchase						
Development of Premises		£30,000	£20,000			
VAT on purchases		£7,360	£5,570	£1,220	£1,260	£1,330
Stamp duty on purchase						
Share withdrawals						
Loan interest repayment						
Loan capital repayment						
Total cash out		£45,660	£34,920	£8,820	£9,060	£9,480
VAT payment out/(in)			£16,115			£9,750
Net Cash in/(out)		-£38,460	-£9,205	£780	£540	£11,070
Closing Balance		£15,033	£5,828	£6,608	£7,148	£18,218

Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Year 2
£18,218	£20,538	£22,338	£23,298	£25,338	£27,438	£15,858	
£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£11,000	£110,000
£2,000	£2,000	£2,000	£2,000	£2,000	£2,000	£2,200	£22,000
							£0
							£0
£4,000						£3,000	£7,000
£16,000	£12,000	£12,000	£12,000	£12,000	£12,000	£16,200	£139,000
£1,500	£1,500	£1,500	£1,500	£1,500	£1,500	£1,500	£18,000
£5,000	£5,000	£5,000	£5,000	£5,000	£5,000	£5,500	£55,000
							£3,600
£5,150	£2,250	£2,300	£2,050	£2,000	£2,000	£1,848	£28,198
							£0
			£0	£0	£10,000	£0	£60,000
£2,030	£1,450	£1,460	£1,410	£1,400	£3,400	£1,470	£29,360
							£0
							£0
							£0
							£0
£13,680	£10,200	£10,260	£9,960	£9,900	£21,900	£10,318	£194,158
		-£780			-£1,680		£23,405
£2,320	£1,800	£960	£2,040	£2,100	-£11,580	£5,882	-£31,753
£20,538	£22,338	£23,298	£25,338	£27,438	£15,858	£21,740	

	2027	Jan	Feb	Mar	Apr	May
Cash in	Openin	£21,740	£23,840	£26,910	£30,310	£33,850
Sales		£12,000	£13,500	£15,000	£15,000	£16,500
VAT on Sales		£2,400	£2,700	£3,000	£3,000	£3,300
Share Capital						
Grants						
Donations & Fundraising						
Total cash in		£14,400	£16,200	£18,000	£18,000	£19,800
Cash out						
Staffing		£1,500	£1,500	£2,000	£1,500	£1,500
Cost of goods sold		£6,000	£6,750	£7,500	£7,500	£8,250
Professional Fees						
General Expenses		£3,000	£3,000	£3,000	£3,300	£3,000
Premises purchase						
Development of Premises						
VAT on purchases		£1,800	£1,950	£2,100	£2,160	£2,250
Stamp duty on purchase						
Share withdrawals						
Loan interest repayment						
Loan capital repayment						
Total cash out		£12,300	£13,200	£14,600	£14,460	£15,000
VAT payment out/(in)			£70			-£2,250
Net Cash in/(out)		£2,100	£3,070	£3,400	£3,540	£2,550
Closing Balance		£23,840	£26,910	£30,310	£33,850	£36,400

Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Year 3
£36,400	£41,100	£44,700	£47,160	£50,190	£51,990	£52,252	
£16,500	£16,500	£16,500	£15,000	£13,500	£13,500	£16,500	£180,000
£3,300	£3,300	£3,300	£3,000	£2,700	£2,700	£3,300	£36,000
							£0
							£0
£4,000						£3,000	£7,000
£23,800	£19,800	£19,800	£18,000	£16,200	£16,200	£22,800	£223,000
£2,000	£1,500	£1,500	£2,000	£1,500	£1,500	£2,000	£20,000
£8,250	£8,250	£8,250	£7,500	£6,750	£6,750	£8,250	£90,000
							£0
£6,000	£4,000	£3,000	£3,308	£4,000	£3,000	£3,000	£41,608
							£0
							£0
£2,850	£2,450	£2,250	£2,162	£2,150	£1,950	£2,250	£26,322
							£0
							£0
							£0
							£0
£19,100	£16,200	£15,000	£14,970	£14,400	£13,200	£15,500	£177,930
		-£2,340			-£2,738		-£7,258
£4,700	£3,600	£2,460	£3,030	£1,800	£262	£7,300	£37,812
£41,100	£44,700	£47,160	£50,190	£51,990	£52,252	£59,552	

	2028	Jan	Feb	Mar	Apr	May
Cash in	Opening E	£21,740	£23,940	£26,210	£29,610	£32,650
Sales		£13,000	£13,000	£15,000	£15,000	£15,000
VAT on Sales		£2,600	£2,600	£3,000	£3,000	£3,000
Share Capital						
Grants						
Donations & Fundraising						
Total cash in		£15,600	£15,600	£18,000	£18,000	£18,000
Cash out						
Staffing		£2,000	£2,000	£2,000	£2,000	£2,000
Cost of goods sold		£6,500	£6,500	£7,500	£7,500	£7,500
Professional Fees						
General Expenses		£3,000	£3,000	£3,000	£3,300	£3,000
Premises purchase						
Development of Premises						
VAT on purchases		£1,900	£1,900	£2,100	£2,160	£2,100
Stamp duty on purchase						
Share withdrawals						
Loan interest repayment						
Loan capital repayment						
Total cash out		£13,400	£13,400	£14,600	£14,960	£14,600
VAT payment out/(in)			£70			-£2,300
Net Cash in/(out)		£2,200	£2,270	£3,400	£3,040	£1,100
Closing Balance		£23,940	£26,210	£29,610	£32,650	£33,750

Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Year 4
£33,750	£38,150	£40,450	£41,810	£45,440	£47,640	£47,102	
£16,000	£16,000	£16,000	£16,000	£15,000	£13,000	£17,000	£180,000
£3,200	£3,200	£3,200	£3,200	£3,000	£2,600	£3,400	£36,000
							£0
							£0
£4,000						£3,000	£7,000
£23,200	£19,200	£19,200	£19,200	£18,000	£15,600	£23,400	£223,000
£2,000	£2,500	£2,500	£2,000	£2,000	£2,000	£2,500	£25,500
£8,000	£8,000	£8,000	£8,000	£7,500	£6,500	£8,500	£90,000
							£0
£6,000	£4,000	£3,000	£3,308	£4,000	£3,000	£3,000	£41,608
							£0
							£0
£2,800	£2,400	£2,200	£2,262	£2,300	£1,900	£2,300	£26,322
							£0
							£0
							£0
							£0
£18,800	£16,900	£15,700	£15,570	£15,800	£13,400	£16,300	£183,430
		-£2,140			-£2,738		-£7,108
£4,400	£2,300	£1,360	£3,630	£2,200	-£538	£7,100	£32,462
£38,150	£40,450	£41,810	£45,440	£47,640	£47,102	£54,202	

CASH FLOW	2024	2025	2026	2027	2028
Cash in					
Sales (Incl VAT)	24600	90000	132000	216000	216000
Share Capital	180000	0	0	0	
Grants	350000	310000	0	0	
Donations & fund raising	7000	8000	7000	7000	7000
VAT Receipt	93239	47046	23405	0	0
	<u>654839</u>	<u>455046</u>	<u>162405</u>	<u>223000</u>	<u>223000</u>
Cash out					
Staffing	2800	11736	18000	20000	25500
Purchases (incl VAT & Stamp Duty)	578337	472688	176158	157930	157930
Loan Interest Repayments	0	0	0	0	0
Loan capital repayments	0	0	0	0	0
VAT payment	0	0	0	7258	7108
	<u>581137</u>	<u>484424</u>	<u>194158</u>	<u>185188</u>	<u>190538</u>
Net cash flow	<u>73702</u>	<u>-29378</u>	<u>-31753</u>	<u>37812</u>	<u>32462</u>
Bank reconciliation					
Bal b/f	0	73702	44324	12571	50383
Cash flow in year	73702	-29378	-31753	37812	32462
Bal c/f	<u>73702</u>	<u>44324</u>	<u>12571</u>	<u>50383</u>	<u>82845</u>
VAT Balance Sheet Reconciliation					
Bal b/f	0	-950	15785	-260	-2680
VAT received on sales	-4100	-15000	-22000	-36000	-36000
VAT paid on purchases	96389	78781	29360	26322	26322
Payments to/(Refunds from HMRC)	-93239	-47046	-23405	7258	7108
HRMC Debotr/(Creditor) c/f	-950	15785	-260	-2680	-5250
Fixed Assets Reconciliation					
Premises bal b/f	0	112700	110446	108237	106072
Purchases	115000	0	0	0	0
Less Depreciation	2300	2254	2209	2165	2121
Premises bal c/f	<u>112700</u>	<u>110446</u>	<u>108237</u>	<u>106072</u>	<u>103951</u>
Development of Premises					
Premises bal b/f	0	294294	602008	648768	635793
Purchases	300300	320000	60000	0	0
Less Depreciation	6006	12286	13240	12975	12716
Development of Premises bal c/f	<u>294294</u>	<u>602008</u>	<u>648768</u>	<u>635793</u>	<u>623077</u>

<u>PROFIT & LOSS</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Sales	£20,500	£75,000	£110,000	£180,000	£180,000
Less Cost of Sales	£10,250	£37,500	£55,000	£90,000	£90,000
GROSS PROFIT	£10,250	£37,500	£55,000	£90,000	£90,000
<u>Overheads:</u>					
Staffing	£2,800	£11,736	£18,000	£20,000	£25,500
Professional Fees	£17,200	£10,800	£3,600		
Stamp duty on purchase	£0	£0	£0	£0	£0
General expenses	£39,198	£25,607	£28,198	£41,608	£41,608
Share Withdrawals					
Depreciation	£0	£0	£0	£0	£0
	£59,198	£48,143	£49,798	£61,608	£67,108
NET PROFIT	-£48,948	-£10,643	£5,202	£28,392	£22,892
<u>Funding:</u>					
Share Capital	£180,000				
Grants	£350,000	£310,000	£0	£0	£0
Donations & fundraising	£7,000	£8,000	£7,000	£7,000	£7,000
Corporation tax	£0	£0	£0	£0	£0
Transfers to Balance sheet	£488,052	£307,357	£12,202	£35,392	£29,892
<u>Capital Expenditure:</u>					
Premises Purchase	£115,000	£0	£0	£0	£0
Development of Premises	£300,300	£320,000	£60,000	£0	£0

TOTAL

£565,500

£282,750

£282,750

£78,036

£31,600

£0

£176,219

£0

£0

£285,855

-£3,105

£180,000

£660,000

£36,000

£0

£872,895

£115,000

£680,300

BALANCE SHEET	2024	2025	2026	2027	2028
Tangible Fixed assets	406994	712454	757005	741865	727028
Bank	73702	44324	12571	50383	82845
VAT debtor/(creditor)	-950	15785	-260	-2680	-5250
Long term liabilities (Loans)	0	0	0	0	0
Total Assets less Liabilities	<u>479746</u>	<u>772563</u>	<u>769316</u>	<u>789568</u>	<u>804623</u>

Represented by:

Capital & Reserves:

Share Capital	180000	180000	180000	180000	180000
Grants	350000	660000	660000	660000	660000
Retained Profit	-50254	-67437	-70684	-50432	-35377
Shareholder funds	<u>479746</u>	<u>772563</u>	<u>769316</u>	<u>789568</u>	<u>804623</u>