

|        |  | PAY NO:             |                |                | FAD:           |                |                |
|--------|--|---------------------|----------------|----------------|----------------|----------------|----------------|
| REF NO | Profit and Loss Accounts                     | Apr 24 to Oct 24    |                |                |                |                |                |
|        |  | Postmaster accounts | Actual         | Allowed        |                | Actual         | Allowed        |
| 1      | <b>INCOME</b>                                |                     |                |                | £0             |                |                |
| 2      | Total gross sales                            | £0                  |                | £0             | £0             |                |                |
| 3      | VAT  | £0                  |                |                |                |                |                |
| 4      | <b>Total net sales</b>                       | <b>£0</b>           | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      |
| 5      | Post Office remuneration                     |                     |                |                |                |                |                |
| 6      |  |                     |                |                |                |                |                |
| 7      | Total Gross remuneration                     | £0                  | £0             | £0             | £0             |                |                |
| 8      | Other Income                                 |                     | £0             |                |                |                |                |
| 9      | <b>TOTAL INCOME</b>                          | <b>£0</b>           | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      |
| 10     | Cost of Goods sold                           |                     |                |                |                |                |                |
| 11     | <b>GROSS PROFIT</b>                          | <b>£0</b>           | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      |
| 12     | <b>NET EXPENDITURE</b>                       |                     |                |                |                |                |                |
| 13     | Bank Charges                                 |                     |                |                |                |                |                |
| 14     | Water  |                     |                |                |                |                |                |
| 15     | Heat/Light/Power                             |                     |                |                |                |                |                |
| 16     | Insurance                                    |                     |                |                |                |                |                |
| 17     | Postage & Stationery                         |                     |                |                |                |                |                |
| 18     | Professional Fees                            |                     |                |                |                |                |                |
| 19     | Rent   |                     |                |                |                |                |                |
| 20     | Repairs/Renewal                              |                     |                |                |                |                |                |
| 21     | Staff pay (retail + PO)                      |                     |                |                |                |                |                |
| 22     | Employers NI                                 |                     |                |                |                |                |                |
| 23     | Telephone                                    |                     |                |                |                |                |                |
| 24     | Pension                                      |                     |                |                |                |                |                |
| 25     | Cleaning                                     |                     |                |                |                |                |                |
| 26     | Uniform Business Rates                       |                     |                |                |                |                |                |
| 27     | Sundry Expenses                              |                     |                |                |                |                |                |
| 28     | <b>TOTAL EXPENDITURE</b>                     | <b>£0</b>           | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      |
| 29     | <b>OPERATING PROFIT</b>                      | <b>£0</b>           | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      |
| 30     | Interest charges                             |                     |                | £0             | £0             |                |                |
| 31     | Overdraft charges (Interest only)            |                     | £0             |                | £0             | £0             | £0             |
| 32     | <b>NET PROFIT BEFORE TAX</b>                 | <b>£0</b>           | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      | <b>£0</b>      |
| 33     | <b>% STAFF RATIO TO REMUNERATION</b>         | <b>#DIV/0!</b>      | <b>#DIV/0!</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> |
| 34     | <b>% NET PROFIT MARGIN</b>                   | <b>#DIV/0!</b>      | <b>#DIV/0!</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> |
|        | Calculated Exceptional Payment to achieve 7% |                     |                |                | #DIV/0!        |                |                |
|        | Revised Net Profit before Tax                |                     |                |                | #DIV/0!        |                |                |
|        | Revised % Net Profit Margin                  |                     |                |                | #DIV/0!        |                |                |

| 36 | SUPPLIED BY          | HRS PER WEEK | HR RATE   | WEEKLY PAY | PER ANNUM |
|----|----------------------|--------------|-----------|------------|-----------|
|    | STAFF COST BREAKDOWN |              |           |            |           |
|    | Names of Staff       |              |           |            |           |
|    |                      |              | £0        |            | £0        |
|    |                      |              | £0        |            | £0        |
|    |                      |              | £0        |            | £0        |
|    |                      |              | £0        |            | £0        |
|    |                      |              | £0        |            | £0        |
|    |                      |              | £0        |            | £0        |
|    |                      |              | £0        |            | £0        |
|    | <b>TOTAL</b>         | <b>0</b>     | <b>£0</b> | <b>£0</b>  | <b>£0</b> |

| PROFIT & LOSS BREAKDOWN |                                      |  |
|-------------------------|--------------------------------------|--|
| REF NO                  | ITEM                                 | DESCRIPTION  |
| 1                       | <b>INCOME</b>                        | RETAIL SALES IN THE OFFICE   |
| 2                       | <b>TOTAL GROSS SALES</b>             | TOTAL OF ABOVE   |
| 3                       | <b>VAT</b>                           | IF YOU ARE VAT REGISTERED YOU MUST CHARGE VAT ON ALL SERVICES AND GOODS SOLD - THIS DEDUCTS FROM INCOME  |
| 4                       | <b>TOTAL NET SALES</b>               | TOTAL SALES LESS VAT   |
| 5                       | <b>PO REMUNERATION</b>               | REMUNERATION PAID TO POSTMASTER- FULL YEAR IF AVAILABLE  |
| 6                       |                                      |  |
| 7                       | <b>TOTAL GROSS REMUNERATION</b>      | TOTAL OF ALL REMUNERATION BEING PAID   |
| 8                       | <b>OTHER INCOME</b>                  | ANY OTHER INCOME OFFICE RECEIVED E.G. INCOME FROM ANY TENANTS ETC  |
| 9                       | <b>TOTAL INCOME</b>                  | TOTAL OF ALL INCOME OFFICE RECEIVES  |
| 10                      | <b>COST OF GOODS SOLD</b>            | THIS IS YOUR OPENING STOCK PLUS ANY PURCHASE OF STOCK DURING PERIODS REQUESTED LESS THE CLOSING STOCK OF GOODS AT THE END OF THE PERIODS   |
| 11                      | <b>GROSS PROFIT</b>                  | TOTAL INCOME OF OFFICE (RETAIL SALES, REMUNERATION & OTHER INCOME) LESS COST OF GOODS SOLD   |
| 12                      | <b>NET EXPENDITURE</b>               | HEADER FOR FOLLOWING EXPENDITURE ITEMS- THESE ARE EXPENSES RELATING TO THE RUNNING OF YOUR BUSINESS AND GENERATION OF REVENUE  |
| 13                      | <b>BANK CHARGES</b>                  | ANY CHARGES INCURRED FOR BANKING   |
| 14                      | <b>WATER</b>                         | WATER RATES  |
| 15                      | <b>HEAT/LIGHT/POWER</b>              | UTILITIES (ELECTRICITY , GAS ETC)  |
| 16                      | <b>INSURANCE</b>                     | ALL INSURANCE COSTS  |
| 17                      | <b>POSTAGE &amp; STATIONERY</b>      | ALL POSTAGE & STATIONERY COSTS RELATING TO OFFICE  |
| 18                      | <b>PROFESSIONAL FEES</b>             | COSTS FOR ACCOUNTANTS  |
| 19                      | <b>RENT</b>                          | RENT PAYMENTS MADE   |
| 20                      | <b>REPAIRS &amp; RENEWALS</b>        | ANY REPAIRS/RENEWALS AT OFFICE   |
| 21                      | <b>STAFF COSTS (RETAIL &amp; PO)</b> | ALL WAGES PAID FOR BOTH POST OFFICE AND RETAIL STAFF   |
| 22                      | <b>EMPLOYERS NAT INS</b>             | THIS IS NATIONAL INSURANCE CONTRIBUTIONS EMPLOYER HAS TO MAKE FOR HIS STAFF  |
| 23                      | <b>TELEPHONE</b>                     | TELEPHONE COSTS  |
| 24                      | <b>PENSION</b>                       | PENSION COSTS FOR EMPLOYEES  |
| 25                      | <b>CLEANING</b>                      | CLEANING COSTS FOR OFFICE  |
| 26                      | <b>UNIFORM BUSINESS RATES</b>        | ALL RATES FOR OFFICE   |
| 27                      | <b>SUNDRY EXPENSES</b>               | THESE ARE NORMALLY SMALL MISCELLANEOUS OR INFREQUENT COSTS THAT ARE SPECIFICALLY ASSIGNED TO ABOVE BUT STILL INCURRED BY OFFICE  |
| 28                      | <b>TOTAL EXPENDITURE</b>             | TOTAL OF ALL EXPENDITURE CLAIMED BY AGENT  |
| 29                      | <b>OPERATING PROFIT</b>              | THIS FIGURE IS PROFIT EARNED FROM OPERATING OFFICE BEFORE DEDUCTING INTEREST. THIS ALLOWS COMPANIES TO MEASURE THE AMOUNT OF REVENUE EARNED AFTER ALL OPERATING COSTS HAVE BEEN DEDUCTED AND THUS ALLOWING THEM TO MAKE ANY DECISION PRICING STRATEGIES/COST REDUCTION |
| 30                      | <b>INTEREST CHARGES</b>              | INTEREST CHARGES INCURRED ON A BUSINESS LOANS ETC  |
| 31                      | <b>OVERDRAFT CHARGES</b>             | OVERDRAFT (INTEREST) CHARGES ON BUSINESS BANK A/C  |
| 32                      | <b>NET PROFIT BEFORE TAX</b>         | TOTAL NET PROFIT OF BUSINESS- THIS FIGURE IS WHAT A COMPANY/SOLE TRADER IS TAXED ON AND IF IT'S A DEFICIT THEN WOULD FORM THE BASIS OF A SUBSIDY PAYMENT.  |
| 33                      | <b>% STAFF TO REMUNERATION RATIO</b> | THIS IS USED TO SEE IF AN OFFICE IS OVERSTAFFED OR NOT USING STAFF EFFICIENTLY I.E. TOO HIGH A PAY RATE .70% IS THE MAXIMUM WE NORMALLY ALLOW- MORE THAN THIS SHOULD BE INVESTIGATED   |
| 34                      | <b>% NET PROFIT MARGIN</b>           | THIS % RATIO IS USED TO SHOW IF AN OFFICE IS MAKING A REASONABLE PROFIT. 5 to 10% IS THE NATIONAL AVERAGE  |

|       | EXPENDITURE ITEMS NOT INCLUDED   | REASONING   |
|-------|--|---|
| 1     | ANY LOSSES/GAINS - SOMETIMES THEY SAY " RETAIL SHRINKAGE"- SAME THING! | ALL LOSSES ARE THE RESPONSIBILITY OF THE POSTMASTER TO MAKE GOOD  |
| 2     | LEGAL FEES   | NOT FOR POL TO PAY FOR POSTMASTER TO SEE HIS SOLICITOR  |
| 3     | DEPRECIATION/AMORTISATION  | DEPRECIATION IS A % OF THE ORIGINAL VALUE OF FIXTURES& FITTINGS, CARS ETC WHICH LOSE VALUE OVER THE YEARS- THIS CAN BE CLAIMED IN NORMAL ACCOUNTS FOR HMRC PURPOSES BUT NOT FOR POL SUBSIDY   |
| 4     | MOTORING EXPENSES/TRAVEL   | WE DO NOT PAY POSTMASTER TO TRAVEL TO AND FROM PLACE OF WORK. AN ALLOWABLE EXPENSE WOULD BE EVIDENCED MILEAGE TO AND FROM SUPPLIERS (CASH & CARRY ETC) IF RETAIL IN POST OFFICE (CURRENT MILEAGE EXPENSE FOR POL IS 0.45P PER MILE) |
| 5     | LOANS, MORTGAGES, HP ETC   | CONTRACT GIVEN TO POSTMASTER TO RUN OFFICE. HOW POSTMASTER PAYS /FUNDS IT IS THEIR RESPONSIBILITY. POL WILL NOT PAY AN EXCEPTIONAL PAYMENT TO COVER REPAYMENT OF CAPITAL LOANS OR MORTGAGES   |
| 6     | DRAWINGS   | THIS IS MONEY TAKEN OUT OF BUSINESS BY POSTMASTER (ALLOWED) AND IS NOT AN EXPENSE TO POL. DRAWINGS ARE DEDUCTED FROM THE OWNERS CAPITAL IN THE BALANCE SHEET.   |
| 7     | GIFTS & DONATIONS  | DOWN TO POSTMASTER IF HE DECIDES TO DO THIS   |
| 8     | HOSPITALITY  | DOWN TO POSTMASTER IF HE DECIDES TO DO THIS   |
| #REF! | VAT  | NOT ALLOWED- THIS CAN BE CLAIMED BACK BY POSTMASTER IF VAT REGISTERED   |
| 11    | REPAIRS  | NORMALLY ALLOWED BUT WOULD WANT EVIDENCE TO SUPPORT FIGURES   |

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