

Candidate 1 evidence

	A	B	C	D
1	Task 2			
2	Name:			
3				
4	SALARIES			
5	Canteen Supervisor	£35,000		
6	Cooks	£27,000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	£12	Basic hours	35 ✓
10	Overtime rate per hour	£24	Overtime hours	5 ✓
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	£150,000	Number of weeks canteen operational	52 ✓
14	Estimated life - years	✓ 10	Estimated number of meals per week	2,500 ✓
15	Residual value	✓ £10,000	Estimated number of meals per year	130,000 ✓
16				
17	Service costs per 20,000 meals	£850 ✓		
18	Food and beverages per week	£2,450 ✓		
19	Cleaning, laundry and miscellaneous per quarter	£930 ✓		
20	Consumables per meal	£0.04 ✓		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	£1,500		
24	Renovation costs	£18,750		
25	Depreciation	£14,000		
26	Salaries	£89,000		
27	Wages	£82,800		
28	Service costs	£5,525		
29	Administrative costs	£3,105		
30	Food and beverages	£127,400		
31	Cleaning, laundry and miscellaneous	£3,720		
32	Consumables	£5,200		
33	Total Annual Cost	£351,000		
34				
35	Cost per meal	£2.70		

	A	B	C	D
1	Task 2			
2	Name:			
3				
4	SALARIES			
5	Canteen Supervisor	35000		
6	Cooks	27000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	12	Basic hours	35
10	Overtime rate per hour	=B9*2 ✓	Overtime hours	5
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	150000	Number of weeks canteen operational	52
14	Estimated life - years	10	Estimated number of meals per week	2500
15	Residual value	10000	Estimated number of meals per year	=D14*D13
16				
17	Service costs per 20,000 meals	850		
18	Food and beverages per week	2450		
19	Cleaning, laundry and miscellaneous per quarter	930		
20	Consumables per meal	0.04		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	=Task 1 !F19*1000*25%		
24	Renovation costs	=(500*25%)*150		
25	Depreciation	=(B13-B15)/B14		
26	Salaries	=B5+(B6*D6)		
27	Wages	=((D9*B9*D13)+(B10*D10*48))*B11		
28	Service costs	=(D15/20000)*B17		
29	Administrative costs	=IF(B27>=50000,3.75%*B27,2%*B27) O		
30	Food and beverages	=B18*D13		
31	Cleaning, laundry and miscellaneous	=B19*4		
32	Consumables	=B20*D15		
33	Total Annual Cost	=SUM(B23:B32)		
34				
35	Cost per meal	=B33/D15		

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Candidate 2 evidence

	A	B	C	D
1	Task 2			
2	Name			
3				
4	SALARIES			
5	Canteen Supervisor	£35,000		
6	Cooks	£27,000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	£12	Basic hours	35 ✓
10	Overtime rate per hour	£24	Overtime hours	5 ✓
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	£150,000	Number of weeks canteen operational	52 ✓
14	Estimated life - years	✓ 10	Estimated number of meals per week	2,500 ✓
15	Residual value	✓ £10,000	Estimated number of meals per year	130,000
16				
17	Service costs per 20,000 meals	✓ £850.00		
18	Food and beverages per week	✓ £2,450		
19	Cleaning, laundry and miscellaneous per quarter	✓ £930		
20	Consumables per meal	✓ £0.04		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	£1,406		
24	Renovation costs	£18,750		
25	Depreciation	£14,000		
26	Salaries	£89,000		
27	Wages	£82,800		
28	Service costs	£5,525		
29	Administrative costs	£3,105		
30	Food and beverages	£127,400		
31	Cleaning, laundry and miscellaneous	£3,720		
32	Consumables	£5,200		
33	Total Annual Cost	£350,906		
34				
35	Cost per meal	£2.70		

	A	B	C	D
1 Task 2				
2 Name				
3				
4 SALARIES				
5 Canteen Supervisor		35000		
6 Cooks		27000	Number of cooks	2
7				
8 WAGES - KITCHEN ASSISTANTS				
9 Basic pay per hour		12	Basic hours	35
10 Overtime rate per hour		24 X	Overtime hours	5
11 Number of kitchen assistants		3		
12				
13 Kitchen equipment cost		150000	Number of weeks canteen operational	52
14 Estimated life - years		10	Estimated number of meals per week	2500
15 Residual value		10000	Estimated number of meals per year	=D13*D14
16				
17 Service costs per 20,000 meals		850		
18 Food and beverages per week		2450		
19 Cleaning, laundry and miscellaneous per quarter		930		
20 Consumables per meal		0.04		
21				
22 Service Cost Statement for the Staff Canteen				
23 Rent		=((30000/12*9)*25%)*25%		
24 Renovation costs		=(500/4)*150		
25 Depreciation		=140000/10		
26 Salaries		=35000+27000+27000		
27 Wages		=(09*89*52)+(810*010*48)*3		
28 Service costs		=(015/20000)*B17		
29 Administrative costs		=827*3.75%		
30 Food and beverages		=B18*D13		
31 Cleaning, laundry and miscellaneous		=B19*4		
32 Consumables		=B20*D15		
33 Total Annual Cost		=SUM(B23:B32)		
34				
35 Cost per meal		=B33/D15		

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Candidate 3 evidence

	A	B	C	D
1	Task 2			
2	Name:			
3				
4	SALARIES			
5	Canteen Supervisor	£35,000		
6	Cooks	£27,000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	£12	Basic hours	35 ✓
10	Overtime rate per hour	£24	Overtime hours	5 ✓
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	£150,000	Number of weeks canteen operational	52 ✓
14	Estimated life - years	✓ 10	Estimated number of meals per week	2,500 ✓
15	Residual value	✓ £10,000	Estimated number of meals per year	130,000
16				
17	Service costs per 20,000 meals	✓ £850.00		
18	Food and beverages per week	✓ £2,450		
19	Cleaning, laundry and miscellaneous per quarter	✓ £930		
20	Consumables per meal	✓ £0.04		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	£1,500		
24	Renovation costs	£75,000		
25	Depreciation	£14,000		
26	Salaries	£89,000		
27	Wages	£82,800		
28	Service costs	£5,525		
29	Administrative costs	£3,105		
30	Food and beverages	£127,400		
31	Cleaning, laundry and miscellaneous	£3,720		
32	Consumables	£5,200		
33	Total Annual Cost	£407,250		
34				
35	Cost per meal	£3.13		

	A	B	C	D
1	Task 2			
2	Name:			
3				
4	SALARIES			
5	Canteen Supervisor	35000		
6	Cooks	27000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	12	Basic hours	35
10	Overtime rate per hour	=B9*2 ✓	Overtime hours	5
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	150000	Number of weeks canteen operational	52
14	Estimated life - years	10	Estimated number of meals per week	2500
15	Residual value	10000	Estimated number of meals per year	=D13*D14
16				
17	Service costs per 20,000 meals	850		
18	Food and beverages per week	2450		
19	Cleaning, laundry and miscellaneous per quarter	930		
20	Consumables per meal	0.04		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	=((30000/15)*12)*0.25		
24	Renovation costs	=150*500 0		
25	Depreciation	=(B13-B15)/B14		
26	Salaries	=B5+(B6*D6)		
27	Wages	=(B11*D9*B9*48)+(B11*D10*B10*48)+(B11*D9*B9*4)		
28	Service costs	=(D15/20000)*B17		
29	Administrative costs	=IF(B27>=50000,B27*0.0375,B27*0.02) 0		
30	Food and beverages	=B18*52 0		
31	Cleaning, laundry and miscellaneous	=B19*4		
32	Consumables	=B20*D15		
33	Total Annual Cost	=SUM(B23:B32)		
34				
35	Cost per meal	=B33/D15		

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Candidate 4 evidence

	A	B	C	D
1	Task 2			
2	Name			
3				
4	SALARIES			
5	Canteen Supervisor	£35,000		
6	Cooks	£27,000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	£12	Basic hours	35 ✓
10	Overtime rate per hour	£24	Overtime hours	5 ✓
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	£150,000	Number of weeks canteen operational	52 ✓
14	Estimated life - years	10 ✓	Estimated number of meals per week	2,500 ✓
15	Residual value	£10,000 ✓	Estimated number of meals per year	130,000
16				
17	Service costs per 20,000 meals	£850.00 ✓		
18	Food and beverages per week	£2,450 ✓		
19	Cleaning, laundry and miscellaneous per quarter	£930 ✓		
20	Consumables per meal	£0.04 ✓		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	£6,000		
24	Renovation costs	£75,000		
25	Depreciation	£14,000		
26	Salaries	£89,000		
27	Wages	£82,800		
28	Service costs	£5,525		
29	Administrative costs	£1,875		
30	Food and beverages	£127,400		
31	Cleaning, laundry and miscellaneous	£3,720		
32	Consumables	£5,200		
33	Total Annual Cost	£410,520		
34				
35	Cost per meal	£25.51		

	A	B	C	D
1	Task 2			
2	Name-			
3				
4	SALARIES			
5	Canteen Supervisor	35000		
6	Cooks	27000	Number of cooks	2
7				
8	WAGES - KITCHEN ASSISTANTS			
9	Basic pay per hour	12	Basic hours	35
10	Overtime rate per hour	=B9*2 ✓	Overtime hours	5
11	Number of kitchen assistants	3		
12				
13	Kitchen equipment cost	150000	Number of weeks canteen operational	52
14	Estimated life - years	10	Estimated number of meals per week	2500
15	Residual value	10000	Estimated number of meals per year	=D14*D13
16				
17	Service costs per 20,000 meals	850		
18	Food and beverages per week	2450		
19	Cleaning, laundry and miscellaneous per quarter	930		
20	Consumables per meal	0.04		
21				
22	Service Cost Statement for the Staff Canteen			
23	Rent	= (24000*0.25) 0		
24	Renovation costs	= 150*500 0		
25	Depreciation	= (B13-B15)/B14		
26	Salaries	= (B6*D6)+B5		
27	Wages	= (B9*D9*48*B11)+(B10*D10*48*B11)+(B9*D9*4*B11)		
28	Service costs	= (D15/20000)*B17		
29	Administrative costs	= IF (B27>50000,50000*3.75%,50000*2%) 0		
30	Food and beverages	= B18*D13		
31	Cleaning, laundry and miscellaneous	= B19*4		
32	Consumables	= B20*D15		
33	Total Annual Cost	= SUM(B23:B32)		
34				
35	Cost per meal	= (D14/B18/B20) 0		

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