

**STATUTORY DECLARATION OF PETER ALEX BARNARD**

**REFERRING TO EXHIBIT PAB1**

**IN THE MATTER OF**

**UNIT 4, FALL BANK INDUSTRIAL ESTATE, DODWORTH, BARNSELY S75 3LS**

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**STATUTORY DECLARATION OF PETER ALEX BARNARD**

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I, Peter Alex Barnard, of [REDACTED] do solemnly and sincerely declare that:

1. I have a first-class honours degree (BSc Hons) in Electronic Engineering (Computers and Communications). I also have a master's degree in Electronic Systems Engineering (MSc) and another master's degree in Business Administration (MBA). I have previously held various professional memberships over the years, including membership of the British Computer Society and the Institute of Electrical Engineers, and I was also a Chartered IT Practitioner.
2. I am an experienced software developer with approaching 40 years of experience in the information technology industry. I am currently employed as a product manager for a global entity which designs, manufactures, tests and surveys warehouse floors to ensure they meet certain standards. In addition to project management my responsibilities include designing and maintaining software for equipment which surveys the floorspace and collects data about matters including its specification and gradient, and analyses the information and produces graphs and reports. I have held this position for over four years.
3. Prior to that I have held a number of positions which involved software design and maintenance and I also had my own online e-commerce retail business for a number of years.
4. I have been employed on a freelance basis by Cliff Tibble, who is a director of KDA Wholesales Ltd to assist with KDA's IT, for decades.
5. I first designed a till software programme which is known as an "electronic point of sale" (or "EPOS") programme for Cliff/KDA approximately 25 years ago. EPOS programmes can record certain data about sales at the point of sale, such as whether the sale was to a retail or trade customer, the category of sales, money taken, and reduction in stock numbers as a result of the sale (to assist with re-ordering). The software also runs the tills. The software therefore helps retail businesses operate and record various data which they can analyse to assist with their business planning.
6. KDA used my software at their current premises from their first day of operating there (having used it at their previous premises) until 21<sup>st</sup> August 2017. In late January 2017,

KDA started moving onto a different system, "Premier EPOS". I did not design this system but it operates on similar principles to my software and other similar programmes, though they all have a slightly different range of features. I spent considerable time analysing and understanding the underlying database structure in order to extract the required sales history and customer counts.

7. For a period of time from 26<sup>th</sup> January 2017 to 21<sup>st</sup> August 2017, KDA was using both programmes to record data as it transitioned from one programme to another.
8. In October 2019 KDA moved back on to an upgraded version of my software, which carries out the same functions but has other additional recording and reporting functions and can accommodate the issue of vouchers and credit notes if an item is returned. Again, as KDA transitioned from Premier EPOS back on to my updated software, it was using both programmes for a period from 16<sup>th</sup> October 2019 to 12<sup>th</sup> May 2020.
9. I have analysed the data collected from all three above-mentioned programmes for over 11 years, since 2013. It demonstrates that the proportion of the total annual sales to KDA retail membership card holders, who are not trade customers, has ranged from 84% to 87% over the past 11 years. A table showing the split of retail and trade sales on an annual basis is enclosed (**Exhibit PAB1**).

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the Statutory Declarations Act 1835.

Signature of declarant: ... [REDACTED] ..

Dated the 4<sup>th</sup> of April 2024

Declared at: AM.

Fallbank Cafe

Doocourt

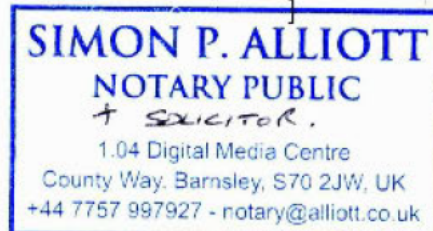
Barnsley, S7534S

On 4 April 2024

before me [REDACTED]

Signed .....

Commissioner for oaths [



This is the exhibit marked Exhibit PAB1 referred to in the statutory declaration of

Peter Alex Barnard made this 4 April 2024 before me

Signed.....

A commissioner for oaths or a solicitor empowered to administer oaths  
notary public of SA - h

Active Customer Counts by Calendar Year				
Till System	Year	MinDate	MaxDate	SALES TO RETAIL CUSTOMERS
My system	2013	*02/01/2013	31/12/2013	24250
My system	2014	02/01/2014	31/12/2014	25667
My system	2015	02/01/2015	31/12/2015	24316
My system	2016	02/01/2016	31/12/2016	24812
My system	2017	03/01/2017	21/08/2017	5479
Premier	2017	26/01/2017	31/12/2017	22691
Aggregated figures for both systems in 2017				28170
Premier	2018	02/01/2018	31/12/2018	23869
Premier	2019	02/01/2019	31/12/2019	24279
My upgraded system	2019	16/10/2019	03/11/2019	0
Aggregated figures for both systems in 2019				24279
Premier	2020	02/01/2020	12/05/2020	13366
My upgraded system	2020	12/01/2020	31/12/2020	18469
Aggregated figures for both systems in 2020				31835
My upgraded system	2021	02/01/2021	31/12/2021	24527
My upgraded system	2022	02/01/2022	31/12/2022	23310
My upgraded system	2023	02/01/2023	31/12/2023	22863
My upgraded system	2024	02/01/2024	18/02/2024	8111
<b>Notes</b>				
Figures based on calendar years (Jan - Dec) unless specified otherwise (i.e. where transitioning from one system to another).				
MinDate and MaxDate are the first and last invoices within the given calendar year.				
*A small proportion of these sales (in January and some of February 2013) were from KDA's other premises before they moved to their current premises.				
Yellow highlighting denotes when two systems were used on different tills.				

TRADE CUSTOMERS	TOTAL NO. ACTIVE CUSTOMERS DURING THE PERIOD	% of sales to active retail customers during the specified period	% of active trade customers during the specified period
4611	28861	84.02342261	15.97657739
4377	30044	85.43136733	14.56863267
4266	28582	85.07452243	14.92547757
4227	29039	85.44371363	14.55628637
1321	6800		
3950	26641		
5271	33441	84.23791155	15.76208845
3859	27728	86.08266013	13.91733987
3706	27985		
1	1		
3707	27986	86.75409133	13.24590867
2532	15898		
3184	21653		
5716	37551	84.77803521	15.22196479
3563	28090	87.31577074	12.68422926
3444	26754	87.12715856	12.87284144
3258	26121	87.5272769	12.4727231
1524	9635	84.18266736	15.81733264