

 **CONTROLLED DRAFT - PRODUCT DEFINITION**

Business Operating Manual

A controlled operating reference for Espares Ltd business, product, stock, supplier, customer, safety and accounting evidence.

REVIEW POSITION

Controlled draft

Provisional, partially verified and unresolved matters remain open for director and business verification.

Lifecycle	Product Definition Objective	P008-O001 · Active and incomplete
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01 Publication control

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Status notice. This publication retains the controlled source wording. It does not authorise Architecture, implementation, hosting, deployment, infrastructure, live integrations or production configuration.

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Document status: Product Definition operating manual, P008-S001v1, 3 August 2026. **Authority:** P008 Product Definition and BUSINESS-DEFINITION-EVIDENCE.md under Product Definition Only authority. **Status labels:** **VERIFIED** means supported by repository evidence; **OFFICIAL BASELINE** means supported by an authoritative source; **PROVISIONAL** means a reversible management assumption; **UNRESOLVED** means evidence or approval is still required. **Last reviewed UTC:** 2026-08-03T14:05:06Z (document review metadata only; unresolved business facts remain unresolved).

1. Document status and authority

This is the first controlled operating manual for Espares Ltd. It describes mandatory controls and practical guidance. It does not describe architecture, implemented software, live integrations or production configuration. If this manual conflicts with a later approved Product Definition decision, the later decision prevails.

2. Espares business purpose

Espares Ltd supplies specialist spares and related products, initially including crane, trailer, attachment, hydraulic, camera, telematics, electrical, Guardian, IFM sensor and other specialist families. Its purpose is to provide correctly identified products, reliable fulfilment and defensible commercial, safety and financial evidence.

3. Standalone-company boundary

Espares Ltd is a separate company. Truck Cranes Ltd may be an ordinary external customer, demand source or referral source only. Do not create intercompany accounting, shared stock ownership, automatic data sharing or assumed legal identity. Espares must use its own seller identity, terms, invoices, VAT position and customer communications when it is the seller.

4. Roles and accountability

The sole employee may perform normal day-to-day work within policy, record evidence and escalate exceptions. The director approves material, unusual, higher-risk or out-of-policy decisions. An independent management reviewer checks exceptions, concentrated duties, reconciliations and selected stock or customer records. The accountant advises on statutory accounting and VAT. A role is not authority to bypass a control; record who acted, why and under which approval.

5. Product and SKU control

Sage is the intended authoritative source for canonical internal product identity and SKU. P008 governs completeness, lifecycle, safety, compatibility, exceptions and reconciliation. A SKU is never reused. Customer-facing, portal and marketplace references map to the canonical SKU. Internal SKUs are not displayed by default. Product statuses are DRAFT, ACTIVE, INACTIVE, SUSPENDED, SUPERSEDED, DISCONTINUED, QUARANTINED or OBSOLETE.

6. Product catalogue completeness

Before activation, check product name, family, supplier and manufacturer references, cost, price, description, images and dimensions/weight where relevant, compatibility basis, warnings, instructions, legal or conformity evidence, fulfilment information and traceability needs. Missing safety-critical, legal, fulfilment or compatibility information is an activation exception. Rubber-boots products require controlled evidence; public examples are not the final catalogue.

7. Stock locations and warehouse control

The initial physical site is Unit 5, Arcadia Park, Wheelhouse Road, Rugeley, WS15 1UZ. Numbered racks and bins are available storage. Goods-in/awaiting check, DISPATCH, QUARANTINE, SUPPLIER HELD, IN TRANSIT, CUSTOMER SITE and OBSOLETE/DISCONTINUED are separate controlled statuses or areas. Never represent supplier-held, courier-held, customer-site or in-transit stock as warehouse-available.

8. Goods receipt

Match delivery to the purchase or direct-delivery instruction. Check supplier, product identity, quantity, condition, packaging, damage, batch/serial/date code where relevant and accompanying documents. Record discrepancies immediately with photographs or other evidence. Goods remain goods-in/awaiting check until accepted, rejected, quarantined or escalated. Book the receipt promptly after checks; do not silently correct a mismatch.

9. Stock movements, counts and adjustments

Every movement records product, quantity, from/to location, date, actor, reference and reason. Count available stock regularly and perform a monthly exception review. Adjustments need evidence and reason; the provisional sole-employee threshold is £100 stock value, above which director approval is required. Write-offs, obsolete disposal and unusual variances require director approval and independent review where practicable.

10. Purchasing and supplier approval

Use approved suppliers and retain identity, contact, terms, product capability, quality evidence, insurance or certification where relevant, payment details and review history. Routine purchases within approved budget and below the provisional £1,000 excluding VAT limit may be handled by the employee. Above that limit, obtain director approval. Above the provisional £2,500 excluding VAT quotation threshold, obtain two comparable quotations where practicable or record a sole-source reason.

11. Overseas purchasing and imports

Treat the first overseas supplier and imported product as director-approved exceptions. Determine Espares Ltd's importer, distributor, retailer or other role, destination market, customs and duty treatment, origin, import VAT, product evidence, labelling and traceability before commitment. Retain commercial invoice, packing list, customs declaration, carrier evidence, duty/import VAT evidence and supplier/manufacturer documents. Do not assume import VAT is recoverable.

12. Direct supplier-to-customer delivery

Confirm customer, product, quantity, price, delivery address, supplier instruction, dispatch evidence, tracking and delivery confirmation. The supplier must not substitute a product or alter customer terms without approval. Reconcile supplier dispatch to customer delivery and invoice evidence. Record failed

delivery, damage, return and customer notification. Direct delivery remains an Espares-controlled order, not an untracked supplier transaction.

13. Sales routes and order control

The initial route baseline is external defect-derived demand, the Espares web portal and eBay. Amazon is a later configurable route and is inactive until separately approved. Each order retains route, customer, canonical SKU, price, discount, payment, fulfilment, dispatch, return and accounting evidence. Route-specific fees, deductions, refunds and settlement differences remain visible. No route is active merely because an account exists.

14. Pricing and discounts

Use an approved price, cost and margin basis. Record effective date, product, route and approver. The employee may apply an approved employee discount within its limit; a discount outside limit requires director approval and a recorded margin reason. Do not present VAT-inclusive prices or VAT numbers before authoritative VAT registration and effective-date evidence.

15. Customers and trade accounts

Capture legal or trading name, contact details, delivery and billing information, customer type, route, consent or communication permissions, order history and account status. Keep Truck Cranes Ltd as an ordinary external customer if used. New customer credit accounts and changes to customer credit limits require director approval and evidence. The sole employee may collect and prepare customer evidence, perform the documented credit-check process, recommend a decision and administer an already approved account within the approved terms, but may not independently approve a new account, new or increased limit, or exception to approved terms. Protect personal, financial and commercial information and use it only for the stated business purpose.

16. Credit checks and overdue accounts

Record the credit basis, date, reviewer, limit, terms and expiry/review date. Monitor unpaid balances and credit exposure. Place an immediate hold when a material overdue or risk exception appears; director approval is required for release, reactivation, closure, credit-limit exception or temporary extension. Record customer communication, payment plan, decision and follow-up deadline.

17. Quotations, opportunities and follow-up

Every quotation has a customer, products, price basis, validity, route, owner, issue date, expiry date and outcome. Record won, lost, expired and withdrawn outcomes with a reason where known. Opportunities have a next action and deadline. Overdue follow-up is reported Monday. Never backdate or alter a quotation to make performance appear better.

18. Picking, packing, dispatch and couriers

Pick against the approved order and canonical SKU. Check quantity, compatibility notes, condition, packaging, warnings and address. Move picked stock to DISPATCH and retain the order reference. Record courier, service, tracking, collection, delivery, damage and failed-delivery evidence. Cancelled or returned orders require a recorded movement back to stock or quarantine.

19. Returns, complaints and refunds

Give each complaint a unique reference, owner, product/order, route, reason, dates, evidence and outcome. Returned goods go to quarantine until inspected. Record condition, compatibility or safety concern, financial outcome and final disposition. Refunds, replacements, credits and goodwill payments retain approval and transaction evidence. Repeated issues are analysed by product, supplier, batch, customer, reason and route.

20. Quarantine, product safety and recalls

Quarantine damaged, suspect, returned, recalled or evidence-deficient stock and block ordinary sale. Classify each product by risk and role: mechanical, hydraulic/pressure, electrical/electronic, sensor, camera/telematics, vehicle-safety, hose/fitting, lifting/load-related or compatibility-critical. Check applicable warnings, instructions, conformity/declaration evidence, technical documents and serial/batch/lot traceability. Do not assume UKCA or CE applies universally. A concern triggers stop-sale, supplier/manufacture escalation, risk assessment, affected-order search, customer notification and authority notification where legally required. Release requires documented inspection and approval; safety or recall release requires director and independent review.

21. Sage and accounting evidence

Sage retains statutory accounting ownership. Espares operating evidence must support orders, purchases, invoices, payment status, refunds, credits, route/payment fees, courier costs, stock movements and valuation, settlements, unpaid accounts, supplier credits, import duty/import VAT, write-offs and exceptions. Use governed dimensions or analysis codes rather than one nominal account per SKU. No Sage configuration, integration, opening-balance setup or migration is authorised by this manual.

22. VAT readiness

As at this manual date, Espares is not confirmed VAT registered and intends to apply or prepare. Monitor taxable turnover monthly against the current HMRC rules, including the look-back and next-30-day tests. Record threshold events, application evidence and HMRC correspondence. Until the authoritative effective date, do not use a VAT number, charge VAT or present VAT-inclusive representation prematurely. After the effective date, transition invoices, website identity, pricing, customer communications and evidence under accountant review. Retain import VAT evidence and prepare for MTD where applicable.

23. Approval-authority matrix

The following is provisional pending director ratification. Routine activity within policy is employee-controlled; material or unusual activity is director-controlled; exceptions and concentrated duties receive independent review.

Matter	Provisional authority
Supplier approval; first overseas supplier; sole-source commitment	Director
Routine purchase below £1,000 ex VAT	Employee within budget
Purchase above £1,000 ex VAT; quotations above £2,500 ex VAT	Director; quotations where practicable
Emergency purchase	Employee to protect safety/continuity; present for director review no later than the next business day

Matter	Provisional authority
Discount within approved limit	Employee; outside limit director
New credit account, new or changed credit limit, credit-term exception or temporary extension	Director; employee prepares evidence and recommends only; independent review
Account hold	Employee may impose immediately; director approves release/reactivation/closure
Routine refund	Employee within policy; exception/goodwill director
Stock adjustment up to £100	Employee with evidence; sample review
Larger adjustment, write-off or disposal	Director; independent review where practicable
Quarantine release	Employee for non-safety documented inspection; director for safety/conformity/recall
Product activation/suspension; supplier suspension	Employee prepares or pauses; director approves material override
Stop-sale/recall	Employee may impose immediate stop-sale; director approves plan and closure
Policy, budget or forecast revision	Director; preserve evidence and original plan

The values are calculated provisional assumptions, excluding VAT, not binding employment or director commitments.

24. Record-retention schedule

Use the provisional schedule below until director, accountant and relevant adviser review it. Keep records longer where a tax enquiry, contract, warranty, claim, product safety matter, limitation period or legal hold requires it. Protect records from unauthorised alteration and record approved disposal.

Record	Provisional minimum
Statutory accounting, corporation tax and VAT evidence	6 years from relevant accounting period/record; longer for enquiry or hold
Orders, invoices, purchases, settlements, refunds and credits	6 years
Product, compatibility, conformity and traceability evidence	Product life plus 6 years after last supply
Stock counts, movements, adjustments and valuation	6 years from relevant financial year
Import, customs, duty and import VAT	6 years or longer if required
Safety, complaints, returns, quarantine and recall	Product life plus 6 years after closure/last supply
Credit decisions and customer communications	6 years after closure/last decision, subject to data review
Contracts and supplier approvals	Term plus 6 years

Record	Provisional minimum
Policies, incidents, decisions and audit records	6 years after closure/supersession
Marketing permissions	While needed and 3 years after last activity as a review point
Do-not-contact suppression	As long as needed to honour objection; minimum data
Employee operational evidence	6 years, subject to employment/data review

25. KPIs and Monday management review

Every Monday review revenue versus budget/forecast; gross margin and net contribution where evidenced; sales by route, product and family; new/repeat/regular customers; opportunities and overdue follow-up; quotation outcomes; credit exposure and overdue balances; stock value, velocity, ageing and dormant stock; reorder/unavailable exceptions; purchasing commitments and approval exceptions; supplier delivery/defect/discrepancy; direct delivery and courier performance; returns/refunds/complaints; quarantine/safety/recalls; marketplace/payment fees and settlement differences; VAT/accounting readiness; budget/forecast variance; and actions, owners and deadlines. Each KPI states period, source, formula, exclusions and missing-data treatment.

26. Monthly budget and forecast review

Compare actual evidence with the approved budget and forecast each month. For material variance record cause, evidence, corrective action, owner, deadline, whether revision is proposed and approval evidence. Preserve the original target and forecast. A revision must improve planning accuracy, not conceal poor performance.

27. Exceptions, incidents and escalation

Record the issue, date, product/order/supplier/customer, risk, immediate containment, owner, evidence, decision, deadline and closure approval. Immediately escalate safety concerns, suspected fraud, data breach, lost import evidence, material stock discrepancy, customer harm, repeated delivery failure, major overdue debt, unauthorised commitment and any legal or regulatory contact to the director. Impose stop-sale, hold or quarantine first where delay could increase harm.

28. Business continuity for a one-employee operation

Maintain an accessible contact list, supplier/customer priorities, open-order list, stock exceptions, payment and courier contacts, approval evidence and emergency instructions. If the employee is unavailable, the director takes control of material decisions and records a continuity log. Do not create informal shared access or send company data to another company. On recovery, reconcile actions, stock, orders, cash evidence, customer promises and unresolved exceptions.

29. Current provisional assumptions

The one-employee operating model, the £1,000 purchasing threshold, £2,500 quotation threshold, £100 stock-adjustment threshold, six-year baseline for many records, product-life-plus-six-year safety baseline, monthly VAT monitoring, Monday review and monthly forecast review are provisional and configurable. No named employee, director, accountant, reviewer, budget, KPI target, VAT number, registration date, effective date, integration, production migration or final product classification is asserted by this manual.

30. Outstanding evidence and future decisions

Required future evidence includes named accountable roles; ratified approval values; HMRC VAT confirmation and accountant policy; approved Sage mappings and stock valuation; complete catalogue and product-by-product safety roles; destination markets; supplier contracts; exact route payment/settlement rules; credit policy; budgets, forecasts and KPI targets; retention review; website legal-seller transition; and phase-gate approval. Architecture, implementation, deployment, Sage configuration, website changes, marketplace access, P005 access and external transactions remain prohibited in this Product Definition run.

Official-source register

Sources consulted on 3 August 2026; each is an official or authoritative UK source and is a legal/regulatory baseline, not a substitute for professional advice:

Source title	Publisher	URL	Relevance
When to register for VAT	HM Revenue & Customs	https://www.gov.uk/register-for-vat/when-register-for-vat	Threshold tests, notification and effective date
Keeping VAT records	HM Revenue & Customs	https://www.gov.uk/charge-reclaim-record-vat/keeping-vat-records	VAT evidence and six-year baseline
Company and accounting records	Companies House / GOV.UK	https://www.gov.uk/running-a-limited-company/company-and-accounting-records	Company accounting-record retention
Product safety advice for businesses	Office for Product Safety and Standards	https://www.gov.uk/guidance/product-safety-advice-for-businesses	Roles, safety, traceability, incidents and recalls
General Product Safety Regulations 2005: Great Britain	Office for Product Safety and Standards	https://www.gov.uk/government/publications/general-product-safety-regulations-2005/general-product-safety-regulations-2005-great-britain	GB safety baseline and notification
Placing UKCA or CE marked products on the market in Great Britain	Department for Business and Trade	https://www.gov.uk/guidance/placing-ukca-or-ce-marked-products-on-the-market-in-great-britain	Product-specific role and conformity approach
LOLER overview and examination records	Health and Safety Executive	https://www.hse.gov.uk/work-equipment-machinery/loler-overview.htm	Lifting-equipment applicability and records
Pressure Systems Safety Regulations 2000	Health and Safety Executive	https://www.hse.gov.uk/pressure-systems/pssr.htm	Pressure-system written-scheme baseline
Direct marketing guidance	Information Commissioner's Office	https://ico.org.uk/for-organisations/direct-marketing-and-privacy-and-electronic-	Purpose-based retention and marketing controls

Source title	Publisher	URL	Relevance
		communications/direct-marketing-guidance/	
Respect people's preferences	Information Commissioner's Office	https://ico.org.uk/for-organisations/direct-marketing-and-privacy-and-electronic-communications/direct-marketing-guidance/respect-peoples-preferences/	Suppression-list control

Daily checklist

- Review new orders, payments, customer messages and urgent exceptions.
- Check goods-in, quarantine, dispatch and courier statuses.
- Pick and dispatch against approved orders; retain evidence.
- Record stock movements, discrepancies, refunds and complaints.
- Check overdue follow-up and escalate safety, credit or legal concerns.

Weekly checklist

- Reconcile route orders, payments, fees, refunds and settlements.
- Review stock exceptions, counts, reorder needs and dormant items.
- Review supplier deliveries, direct deliveries, returns and complaints.
- Review open quotations, opportunities and overdue actions.
- Prepare the Monday KPI pack and retain meeting actions.

Monthly checklist

- Review taxable turnover and VAT-readiness evidence with the accountant/director.
- Reconcile operational evidence to Sage and investigate exceptions.
- Review stock valuation, adjustments, write-offs and supplier credits.
- Complete budget and forecast variance review and preserve original targets.
- Review access, retention, legal holds, safety evidence and approval exceptions.
- Confirm action owners, deadlines and unresolved decisions.

Employee decision-escalation guide

Stop and ask the director or independent reviewer before proceeding when a decision is outside policy, exceeds a provisional threshold, changes legal seller or VAT identity, involves credit or a material refund, creates a sole-source or overseas commitment, changes product safety or conformity status, releases quarantine, writes off stock, alters a forecast, or could affect another company. In a possible safety incident, impose stop-sale/quarantine immediately, preserve evidence and escalate without waiting for routine approval.

Controlled operating-manual traceability

This matrix is a controlled Product Definition appendix. It maps each substantive manual section and operational appendix to existing Product Definition requirements and decisions. A blank decision cell means no material PD-DEC decision is applicable; it is not an inferred approval. The matrix records documentation traceability only and introduces no architecture or implementation decision.

Manual procedure	Product Definition requirements	Product Definition decisions
1. Document status and authority	PD-GOV-001, PD-AUD-001	PD-DEC-001, PD-DEC-009
2. Espares business purpose	PD-GOV-001, PD-GOV-002	PD-DEC-001
3. Standalone-company boundary	PD-GOV-003, PD-AUD-006	PD-DEC-001, PD-DEC-008
4. Roles and accountability	PD-GOV-004, PD-GOV-005, PD-AUD-001	PD-DEC-001, PD-DEC-009
5. Product and SKU control	PD-PROD-001, PD-PROD-010, PD-PROD-011, PD-PROD-016, PD-PROD-017	PD-DEC-003
6. Product catalogue completeness	PD-PROD-002, PD-PROD-006, PD-PROD-013, PD-PROD-018	PD-DEC-003, PD-DEC-011
7. Stock locations and warehouse control	PD-STK-004, PD-STK-016, PD-STK-017, PD-STK-021	PD-DEC-004
8. Goods receipt	PD-STK-001, PD-STK-018, PD-SUP-006, PD-SUP-007	PD-DEC-004, PD-DEC-006
9. Stock movements, counts and adjustments	PD-STK-001, PD-STK-003, PD-STK-006, PD-STK-007	PD-DEC-004, PD-DEC-009
10. Purchasing and supplier approval	PD-SUP-001, PD-SUP-003, PD-SUP-004, PD-SUP-010, PD-SUP-011, PD-SUP-014, PD-SUP-015	PD-DEC-006, PD-DEC-009
11. Overseas purchasing and imports	PD-SUP-019, PD-SUP-020, PD-SUP-021	PD-DEC-006, PD-DEC-011
12. Direct supplier-to-customer delivery	PD-SUP-017, PD-SUP-018, PD-SALE-005	PD-DEC-002, PD-DEC-006
13. Sales routes and order control	PD-SALE-001, PD-SALE-002, PD-SALE-004, PD-SALE-005, PD-SALE-006	PD-DEC-002
14. Pricing and discounts	PD-SALE-012, PD-SALE-014, PD-SALE-015	PD-DEC-002, PD-DEC-009
15. Customers and trade accounts	PD-CUS-001, PD-CUS-002, PD-CUS-003, PD-CUS-005, PD-CUS-012	PD-DEC-005
16. Credit checks and overdue accounts	PD-CUS-016, PD-CUS-017, PD-CUS-018	PD-DEC-005, PD-DEC-009
17. Quotations, opportunities and follow-up	PD-CUS-007, PD-CUS-008, PD-CUS-009, PD-CUS-020	PD-DEC-005, PD-DEC-012
18. Picking, packing, dispatch and couriers	PD-STK-019, PD-SALE-005, PD-SALE-009	PD-DEC-002, PD-DEC-004
19. Returns, complaints and refunds	PD-RET-001, PD-RET-002, PD-RET-003, PD-RET-004, PD-RET-005	PD-DEC-001, PD-DEC-011
20. Quarantine, product safety and recalls	PD-SAFE-001, PD-SAFE-004, PD-SAFE-005, PD-SAFE-006, PD-SAFE-007, PD-SAFE-008, PD-SAFE-009, PD-SAFE-010, PD-RET-005, PD-RET-006	PD-DEC-011

Manual procedure	Product Definition requirements	Product Definition decisions
21. Sage and accounting evidence	PD-FIN-001, PD-FIN-002, PD-FIN-003, PD-FIN-004, PD-FIN-005, PD-FIN-006	PD-DEC-008
22. VAT readiness	PD-FIN-007, PD-FIN-008, PD-FIN-009, PD-FIN-010, PD-FIN-011	PD-DEC-007
23. Approval-authority matrix	PD-GOV-004, PD-GOV-005, PD-GOV-006, PD-GOV-007	PD-DEC-009
24. Record-retention schedule	PD-AUD-003, PD-AUD-004, PD-AUD-005	PD-DEC-010
25. KPIs and Monday management review	PD-REP-001, PD-REP-002, PD-REP-003, PD-REP-004, PD-REP-005, PD-REP-006, PD-REP-007, PD-REP-008, PD-REP-009, PD-REP-010, PD-REP-011, PD-REP-012	PD-DEC-012
26. Monthly budget and forecast review	PD-FIN-012, PD-FIN-013, PD-REP-004	PD-DEC-008, PD-DEC-012
27. Exceptions, incidents and escalation	PD-GOV-008, PD-GOV-009, PD-SAFE-005, PD-RET-006	PD-DEC-001, PD-DEC-011
28. Business continuity for a one-employee operation	PD-GOV-010, PD-AUD-006, PD-AUD-007	PD-DEC-001, PD-DEC-008
29. Current provisional assumptions	PD-ASM-001, PD-ASM-002, PD-ASM-003, PD-ASM-004, PD-ASM-005, PD-ASM-006, PD-ASM-007, PD-ASM-008	PD-DEC-001, PD-DEC-009, PD-DEC-010
30. Outstanding evidence and future decisions	PD-GOV-011, PD-GOV-012, PD-GOV-013	PD-DEC-001 through PD-DEC-012; unresolved coverage is intentionally retained
Official-source register	PD-GOV-014, PD-AUD-008	PD-DEC-007, PD-DEC-010, PD-DEC-011
Daily, weekly and monthly checklists	PD-GOV-015, PD-REP-001, PD-REP-004	PD-DEC-001, PD-DEC-008, PD-DEC-012
Employee decision-escalation guide	PD-GOV-004, PD-GOV-006, PD-GOV-008, PD-AUD-001	PD-DEC-009, PD-DEC-011

The Product Definition requirements and decisions above are the authoritative records; this matrix does not make any unresolved or provisional item verified. The corresponding decision records identify their applicable manual sections through this appendix, providing reverse lookup for reviewers and future engineers.

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Controlled publication record

STATUS REMINDER

P008-O001 remains ACTIVE and incomplete. Provisional, partially verified and unresolved matters remain subject to director/business verification.

SOURCE AND GENERATION RECORD

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BRANDING

Text-only eSpares Ltd wordmark; no logo image is approved or embedded. Final logo replacement requires separate explicit approval.

NO DEPLOYMENT

Architecture, implementation, hosting, deployment, port 3023, domains, Nginx, PM2, DNS, SSL and production changes remain unauthorised.