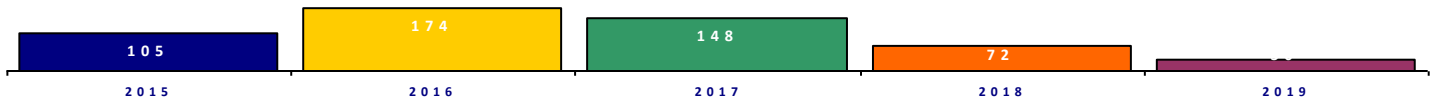


Model ID: K620014 - IT0**Model Type: Master****Assessment Date: 10-Apr-19****Review Date:****Assessment Reason: New Let**

(Historical volume figures may not include purchases made through 3rd Parties)



	% of Wet Turnover	Barrels	Avg RSP £/unit (inc VAT)	Turnover (ex VAT)	Total Wholesale Cost	Average Discount £/btl	GP%	Gross Profit
Wet Sales								
Bitter (Standard)	7.6%	16.1	£3.00	£11,592	£7,932	£150.0	52.4%	£6,075
Bitter (Premium)	12.6%	23.0	£3.47	£19,128	£13,176	£143.0	48.3%	£9,242
Guest Ale	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Lager (Standard)	21.2%	37.5	£3.58	£32,220	£21,617	£150.0	50.4%	£16,228
Lager (Premium)	8.5%	13.4	£4.00	£12,864	£9,744	£0.0	24.3%	£3,120
Stout/Guinness	10.4%	17.4	£3.80	£15,869	£10,591	£100.0	44.2%	£7,018
Bottled Ales	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
PPL	0.5%	0.6	£3.27	£810	£456	£313.1	66.9%	£542
Other	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Draught Cider	8.8%	16.0	£3.48	£13,344	£9,505	£150.0	46.8%	£6,239
Bottled Cider	0.4%	0.6	£3.98	£605	£440	£307.4	55.5%	£336
PPS	0.1%	0.1	£3.30	£132	£65	£0.0	50.7%	£67
Wastage	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£-2,919
Wine	8.0%	0.0	£0.00	£12,179	£3,654	£0.0	70.0%	£8,525
Spirits	12.0%	0.0	£0.00	£18,268	£5,480	£0.0	70.0%	£12,788
Minerals	10.0%	0.0	£0.00	£15,223	£3,593	£0.0	76.4%	£11,631
Total Wet Sales	100.0%	124.6		£152,234	£86,252		51.8%	£78,991
Dry Sales								
Bar Meals				£161,991	£61,616		62.0%	£100,375
Letting Income				£0	£0		0.0%	£0
Total Wet & Dry Sales (excl Machines)				£314,225	£147,868		57.1%	£179,266
Other Income								
Room Hire, Entrance Fee & Other				£0	£0		0.0%	£0
Gross Profit				£314,225	£147,868		57.1%	£179,266

Expenses as a % of Turnover (BBPA Comparable figures in red)

Based on a Rural Character (50:50) - £5K

Expenses	%	£	%	£
Wages & Salaries	23.1%	£72,492	22.4%	£70,386
Rates	5.5%	£17,185	3.2%	£10,055
Water Rates	0.9%	£2,700	1.0%	£3,017
Energy	4.5%	£14,000	3.8%	£12,066
Repairs & Renewals	0.3%	£1,000	1.6%	£5,028
Insurance	1.2%	£3,723	0.7%	£2,200
Marketing & Promotion	2.0%	£6,200	0.0%	£0
Telephone	0.3%	£800	1.4%	£4,399
Waste Disposal/Cleaning/Hygiene	0.2%	£750	1.0%	£3,142
Professional Fees	1.8%	£5,500	1.4%	£4,399
Bank Charges	0.5%	£1,500	0.8%	£2,514
Equipment Hire etc	0.3%	£1,000	0.5%	£1,571
Other Costs (incl Bottled Gas)	1.5%	£4,700	2.0%	£6,284
Sub Total	41.9%	£131,550	39.8%	£125,061
Interest on Tenant Capital	0.1%	£160	0.5%	£1,571
Improvements	0.0%	£0	0.0%	£0
Total Expenses	41.9%	£131,710	40.3%	£126,633
Divisible Balance				£47,557
Percentage Bid & Open Market Rental Value			50%	£23,750

Machine Income

£1,000

Tenant's Profit After Rent & Machines (FMOP)

£24,807

Manager's Salary (for multiple site operators)

£0