

Model ID: JY20043 - IT0

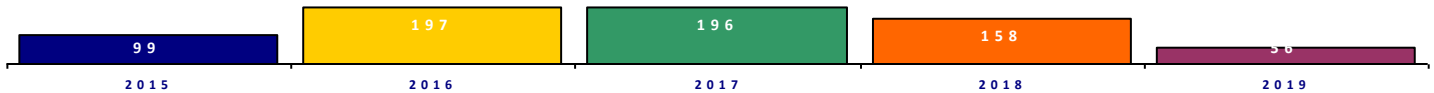
Model Type: Master

Assessment Date: 28-Feb-19

Review Date:

Assessment Reason: PEF

(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 £/brl	GP%	Gross Profit
<b>Wet Sales</b>								
Bitter (Standard)	4.0%	20.2	£3.50	£16,968	£9,858	£125.0	56.8%	£9,635
Bitter (Premium)	16.1%	67.7	£4.17	£67,751	£40,147	£95.1	50.2%	£34,042
Guest Ale	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Lager (Standard)	20.3%	78.8	£4.52	£85,446	£49,996	£125.0	53.0%	£45,298
Lager (Premium)	5.2%	20.2	£4.50	£21,816	£13,309	£125.0	50.6%	£11,032
Stout/Guinness	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Bottled Ales	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
PPL	1.3%	3.7	£3.49	£5,312	£2,693	£255.8	67.1%	£3,562
Other	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Draught Cider	6.4%	25.3	£4.45	£26,967	£16,610	£125.0	50.1%	£13,514
Bottled Cider	1.7%	6.4	£4.12	£7,203	£5,142	£303.1	55.6%	£4,005
PPS	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Wastage	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£-6,087
Wine	19.0%	0.0	£0.00	£79,960	£31,984	£0.0	60.0%	£47,976
Spirits	9.0%	0.0	£0.00	£37,876	£8,333	£0.0	78.0%	£29,543
Minerals	17.0%	0.0	£0.00	£71,543	£22,894	£0.0	68.0%	£48,649
<b>Total Wet Sales</b>	<b>100.0%</b>	<b>222.2</b>		<b>£420,841</b>	<b>£200,964</b>		<b>57.3%</b>	<b>£241,170</b>
<b>Dry Sales</b>								
Bar Meals				£356,969	£134,831		62.2%	£222,138
Letting Income				£0	£0		0.0%	£0
<b>Total Wet &amp; Dry Sales (excl Machines)</b>				<b>£777,810</b>	<b>£335,795</b>		<b>59.6%</b>	<b>£463,308</b>
<b>Other Income</b>								
Room Hire, Entrance Fee & Other				£0	£0		0.0%	£0
<b>Gross Profit</b>				<b>£777,810</b>	<b>£335,795</b>		<b>59.6%</b>	<b>£463,308</b>

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

Based on a Community Wet Led (90:10) - 15K

Expenses	%	£	%	£
Wages & Salaries	29.8%	£231,554	18.2%	£141,561
Rates	3.4%	£26,800	3.5%	£27,223
Water Rates	0.4%	£2,749	0.6%	£4,822
Energy	3.0%	£23,528	2.5%	£19,290
Repairs & Renewals	1.1%	£8,324	1.4%	£10,889
Insurance	0.4%	£3,148	0.5%	£3,889
Marketing & Promotion	0.8%	£6,120	0.0%	£0
Telephone	0.1%	£1,075	1.5%	£11,667
Waste Disposal/Cleaning/Hygiene	0.7%	£5,445	0.9%	£7,000
Professional Fees	0.8%	£5,950	0.6%	£4,667
Bank Charges	0.5%	£3,889	0.5%	£3,889
Equipment Hire etc	0.5%	£3,889	0.2%	£1,556
Other Costs (incl Bottled Gas)	0.9%	£6,772	4.3%	£33,446
<b>Sub Total</b>	<b>42.3%</b>	<b>£329,242</b>	<b>34.7%</b>	<b>£269,900</b>
Interest on Tenant Capital	0.3%	£2,432	0.2%	£1,556
Improvements	0.0%	£0	0.0%	£0
<b>Total Expenses</b>	<b>42.6%</b>	<b>£331,674</b>	<b>34.9%</b>	<b>£271,456</b>

**Divisible Balance** £131,634**Open Market Rental Value** 50% £65,500

Machine Income £2,188

**Tenant's Profit After Rent & Machines (FMOP)** £68,322**Manager's Salary (for multiple site operators)** £0