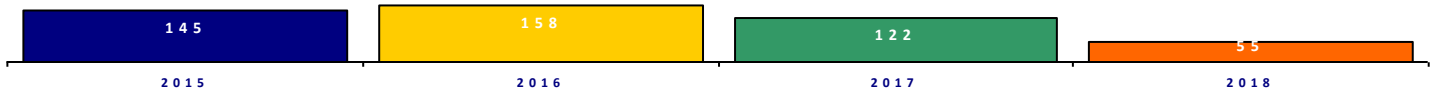


Model ID: GO20061 - IT0 Model Type: Master
Review Date:

Assessment Date: 22-Mar-19
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 £/btl	GP%	Gross Profit
Wet Sales								
Bitter (Standard)	9.5%	48.0	£3.19	£36,720	£23,375	£128.3	53.1%	£19,505
Bitter (Premium)	8.1%	32.0	£4.05	£31,104	£20,011	£130.0	49.0%	£15,253
Guest Ale	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Lager (Standard)	24.3%	94.0	£4.17	£93,984	£57,815	£130.0	51.5%	£48,389
Lager (Premium)	9.6%	36.0	£4.30	£37,152	£23,721	£130.0	48.7%	£18,111
Stout/Guinness	1.4%	6.0	£3.80	£5,472	£3,268	£80.0	49.1%	£2,684
Bottled Ales	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
PPL	0.8%	2.3	£3.28	£3,180	£1,769	£269.4	64.3%	£2,043
Other	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Draught Cider	7.5%	29.0	£4.14	£28,824	£18,140	£130.0	50.1%	£14,454
Bottled Cider	0.6%	2.4	£3.90	£2,509	£1,823	£303.3	55.8%	£1,400
PPS	0.1%	0.3	£3.00	£483	£258	£25.0	48.3%	£233
Wastage	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£-6,485
Wine	16.0%	0.0	£0.00	£61,788	£19,772	£0.0	68.0%	£42,016
Spirits	10.0%	0.0	£0.00	£38,617	£9,654	£0.0	75.0%	£28,963
Minerals	12.0%	0.0	£0.00	£46,341	£10,195	£0.0	78.0%	£36,146
Total Wet Sales	100.0%	250.0		£386,174	£189,801		57.7%	£222,712
Dry Sales								
Bar Meals				£352,192	£123,968		64.8%	£228,224
Letting Income				£0	£0		0.0%	£0
Total Wet & Dry Sales (excl Machines)				£738,365	£313,769		61.1%	£450,936
Other Income								
Room Hire, Entrance Fee & Other				£0	£0		0.0%	£0
Gross Profit				£738,365	£313,769		61.1%	£450,936

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

Based on a Rural Character Pub with a 50:50 drink / food ratio and a turnover of approximately £8,000 per week.

Expenses	%	£	%	£
Wages & Salaries	29.0%	£214,126	24.1%	£177,946
Rates	3.5%	£25,636	3.3%	£24,366
Water Rates	0.5%	£4,000	0.8%	£6,202
Energy	4.3%	£32,050	3.4%	£24,809
Repairs & Renewals	1.0%	£7,500	1.4%	£10,337
Insurance	0.6%	£4,350	0.6%	£4,430
Marketing & Promotion	1.4%	£10,220	0.0%	£0
Telephone	0.1%	£1,000	1.3%	£9,599
Waste Disposal/Cleaning/Hygiene	0.5%	£3,800	0.8%	£5,907
Professional Fees	0.8%	£6,000	1.0%	£7,384
Bank Charges	0.3%	£2,000	0.8%	£5,907
Equipment Hire etc	0.3%	£2,080	0.3%	£2,215
Other Costs (incl Bottled Gas)	1.7%	£12,900	1.6%	£11,814
Sub Total	44.1%	£325,662	39.4%	£290,916
Interest on Tenant Capital	0.4%	£3,280	0.5%	£3,692
Improvements	0.0%	£0	0.0%	£0
Total Expenses	44.5%	£328,942	39.9%	£294,608
Divisible Balance				£121,994
Open Market Rental Value			45%	£55,000

Machine Income	£1,500
Tenant's Profit After Rent & Machines (FMOP)	£68,494
Manager's Salary (for multiple site operators)	£0