

Model ID: FG20009 - ITO

Model Type: Master

Assessment Date: 23-Jan-18

Review Date: 11-Jan-22

Assessment Reason: New Let

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

	2014	2015	2016	Avg RSP £/unit (inc VAT)	2017	2018			
					Turnover (ex VAT)	Total Wholesale Cost	Average Discount £/brl	GP%	Gross Profit
Wet Sales				% of Wet Turnover					
Bitter (Standard)				0.0%	£0	£0	£0.0	0.0%	£0
Bitter (Premium)				13.1%	£82,080	£41,958	£175.0	60.8%	£49,922
Guest Ale				0.0%	£0	£0	£0.0	0.0%	£0
Lager (Standard)				26.9%	£168,600	£86,489	£175.0	63.4%	£106,961
Lager (Premium)				14.2%	£89,040	£48,653	£175.0	60.5%	£53,862
Stout/Guinness				4.5%	£28,224	£14,190	£25.0	51.9%	£14,634
Bottled Ales				0.0%	£0	£0	£0.0	0.0%	£0
PPL				2.5%	£15,457	£7,493	£289.2	70.2%	£10,856
Other				0.0%	£0	£0	£0.0	0.0%	£0
Draught Cider				4.9%	£30,960	£15,525	£175.0	64.5%	£19,985
Bottled Cider				2.8%	£17,457	£10,232	£414.4	72.2%	£12,612
PPS				0.0%	£0	£0	£0.0	0.0%	£0
Wastage				0.0%	£0	£0	£0.0	0.0%	£-11,090
Wine				9.0%	£56,324	£21,403	£0.0	62.0%	£34,921
Spirits				14.0%	£87,615	£24,532	£0.0	72.0%	£63,083
Minerals				8.0%	£50,066	£12,516	£0.0	75.0%	£37,549
Total Wet Sales				100.0%	£625,823	£282,991		62.8%	£393,296
Dry Sales									
Bar Meals					£129,887	£45,081		65.3%	£84,806
Letting Income					£0	£0		0.0%	£0
Total Wet & Dry Sales (excl Machines)					£755,710	£328,072		63.3%	£478,102
Other Income									
Room Hire, Entrance Fee & Other					£0	£0		0.0%	£0
Gross Profit					£755,710	£328,072		63.3%	£478,102

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

Expenses	%	£	%	£
Wages & Salaries	24.4%	£184,544	18.2%	£137,539
Rates	5.5%	£41,800	3.3%	£24,938
Water Rates	1.1%	£8,500	0.5%	£3,930
Energy	3.8%	£28,717	2.1%	£15,719
Repairs & Renewals	2.0%	£15,114	1.0%	£7,557
Insurance	0.8%	£6,283	0.4%	£3,023
Marketing & Promotion	1.7%	£13,000	0.0%	£0
Telephone	0.1%	£1,000	1.0%	£7,557
Waste Disposal/Cleaning/Hygiene	0.3%	£2,080	0.6%	£4,534
Professional Fees	1.0%	£7,500	0.7%	£5,290
Bank Charges	0.5%	£4,000	0.5%	£3,779
Equipment Hire etc	0.2%	£1,600	0.3%	£2,267
Other Costs (incl Bottled Gas)	1.2%	£8,700	4.4%	£33,251
Sub Total	42.7%	£322,839	33.0%	£249,384
Interest on Tenant Capital	0.9%	£6,600	0.3%	£2,267
Total Expenses	43.6%	£329,439	33.3%	£251,651
Divisible Balance				£148,663
Percentage Bid & Open Market Rental Value			50%	£74,500

Machine Income	£0
Tenant's Profit After Rent & Machines (FMOP)	£74,163
Manager's Salary (for multiple site operators)	£0