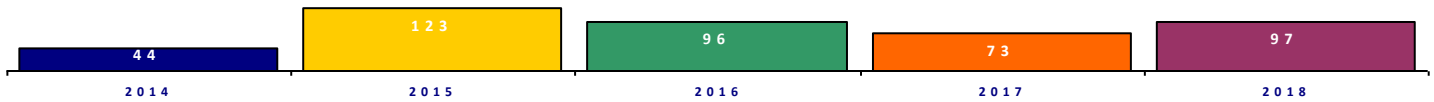


**Model ID: ZX20040 - IT0****Model Type: Master****Assessment Date: 13-Dec-18****Review Date:****Assessment Reason: PEF**

(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)	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Bitter (Premium)	20.6%	68.0	£5.31	£86,736	£46,338	£173.7	60.2%	£52,208
Guest Ale	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Lager (Standard)	23.0%	83.0	£4.84	£96,480	£52,656	£175.0	60.5%	£58,349
Lager (Premium)	7.2%	25.5	£4.95	£30,294	£16,802	£175.0	59.3%	£17,954
Stout/Guinness	3.4%	12.0	£4.95	£14,256	£7,095	£125.0	60.8%	£8,661
Bottled Ales	0.4%	1.1	£4.50	£1,846	£860	£230.8	66.6%	£1,230
PPL	0.3%	0.8	£3.50	£1,157	£580	£307.4	71.1%	£823
Other	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Draught Cider	7.5%	28.0	£4.71	£31,644	£18,954	£175.0	55.6%	£17,590
Bottled Cider	0.5%	1.9	£4.26	£2,209	£1,459	£271.2	57.3%	£1,265
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%	£-7,212
Wine	14.0%	0.0	£0.00	£58,805	£19,406	£0.0	67.0%	£39,399
Spirits	12.0%	0.0	£0.00	£50,404	£14,113	£0.0	72.0%	£36,291
Minerals	11.0%	0.0	£0.00	£46,204	£13,861	£0.0	70.0%	£32,343
<b>Total Wet Sales</b>	<b>100.0%</b>	<b>220.3</b>		<b>£420,036</b>	<b>£192,125</b>		<b>61.6%</b>	<b>£258,902</b>
<b>Dry Sales</b>								
Bar Meals				£144,547	£53,897		62.7%	£90,650
Letting Income				£226,135	£0		100.0%	£226,135
<b>Total Wet &amp; Dry Sales (excl Machines)</b>				<b>£790,718</b>	<b>£246,022</b>		<b>72.8%</b>	<b>£575,687</b>
<b>Other Income</b>								
Room Hire, Entrance Fee & Other				£0	£0		0.0%	£0
<b>Gross Profit</b>				<b>£790,718</b>	<b>£246,022</b>		<b>72.8%</b>	<b>£575,687</b>

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

Based on a Town Centre Pub/Bar turnover of approximately £10,000 per week.

Expenses	%	£	%	£
Wages & Salaries	25.7%	£203,294	20.6%	£162,888
Rates	1.9%	£14,928	3.5%	£27,675
Water Rates	1.1%	£9,000	0.7%	£5,377
Energy	3.8%	£30,000	2.7%	£21,508
Repairs & Renewals	1.7%	£13,500	1.2%	£9,489
Insurance	1.3%	£10,408	0.5%	£3,954
Marketing & Promotion	1.5%	£11,800	0.0%	£0
Telephone	0.1%	£1,000	1.5%	£11,861
Waste Disposal/Cleaning/Hygiene	1.1%	£9,000	0.6%	£4,744
Professional Fees	1.4%	£11,000	0.8%	£6,326
Bank Charges	0.6%	£4,500	0.7%	£5,535
Equipment Hire etc	0.4%	£3,250	0.3%	£2,372
Other Costs (incl Bottled Gas)	5.6%	£44,200	2.3%	£18,115
<b>Sub Total</b>	<b>46.3%</b>	<b>£365,880</b>	<b>35.4%</b>	<b>£279,842</b>
Interest on Tenant Capital	1.4%	£10,818	0.3%	£2,372
Improvements	0.0%	£0	0.0%	£0
<b>Total Expenses</b>	<b>47.6%</b>	<b>£376,698</b>	<b>35.7%</b>	<b>£282,215</b>

**Divisible Balance** £198,990**Open Market Rental Value** 50% £99,500

Machine Income £2,500

**Tenant's Profit After Rent & Machines (FMOP)** £101,990**Manager's Salary (for multiple site operators)** £0