

Model ID: Lj20071 - ITO

Model Type: Master

Assessment Date: 01-Mar-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
Wet Sales								
Bitter (Standard)	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Bitter (Premium)	14.1%	70.0	£4.71	£79,200	£43,743	£119.3	55.3%	£43,807
Guest Ale	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Lager (Standard)	31.0%	162.0	£4.46	£173,496	£99,390	£125.0	54.4%	£94,356
Lager (Premium)	6.9%	35.0	£4.60	£38,640	£23,060	£125.0	51.6%	£19,955
Stout/Guinness	2.9%	15.0	£4.50	£16,200	£9,130	£75.0	50.6%	£8,195
Bottled Ales	0.1%	0.4	£4.00	£661	£282	£0.0	57.4%	£379
PPL	2.2%	7.5	£3.98	£12,332	£5,518	£236.7	69.7%	£8,590
Other	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£0
Draught Cider	8.9%	48.0	£4.31	£49,656	£29,470	£125.0	52.7%	£26,186
Bottled Cider	2.8%	12.1	£4.73	£15,896	£8,873	£300.2	67.0%	£10,656
PPS	0.1%	0.2	£4.10	£407	£170	£169.1	66.5%	£270
Wastage	0.0%	0.0	£0.00	£0	£0	£0.0	0.0%	£-9,930
Wine	7.0%	0.0	£0.00	£39,209	£13,723	£0.0	65.0%	£25,486
Spirits	12.0%	0.0	£0.00	£67,215	£19,492	£0.0	71.0%	£47,723
Minerals	12.0%	0.0	£0.00	£67,215	£22,181	£0.0	67.0%	£45,034
Total Wet Sales	100.0%	350.2		£560,128	£275,033		57.3%	£320,707
Dry Sales								
Bar Meals				£72,800	£28,134		61.4%	£44,666
Letting Income				£0	£0		0.0%	£0
Total Wet & Dry Sales (excl Machines)				£632,928	£303,167		57.7%	£365,373
Other Income								
Room Hire, Entrance Fee & Other				£0	£0		0.0%	£0
Gross Profit				£632,928	£303,167		57.7%	£365,373

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	21.9%	£138,611	20.6%	£130,383
Rates	1.6%	£9,896	3.5%	£22,152
Water Rates	0.5%	£3,000	0.7%	£4,304
Energy	3.2%	£20,000	2.7%	£17,216
Repairs & Renewals	1.2%	£7,500	1.2%	£7,595
Insurance	0.5%	£2,954	0.5%	£3,165
Marketing & Promotion	2.6%	£16,400	0.0%	£0
Telephone	0.2%	£1,000	1.5%	£9,494
Waste Disposal/Cleaning/Hygiene	0.6%	£4,000	0.6%	£3,798
Professional Fees	1.3%	£8,200	0.8%	£5,063
Bank Charges	0.5%	£3,000	0.7%	£4,430
Equipment Hire etc	0.4%	£2,750	0.3%	£1,899
Other Costs (incl Bottled Gas)	4.2%	£26,600	2.1%	£13,291
Sub Total	38.5%	£243,911	35.2%	£222,791
Interest on Tenant Capital	0.5%	£3,440	0.3%	£1,899
Improvements	0.0%	£0	0.0%	£0
Total Expenses	39.1%	£247,351	35.5%	£224,689

Divisible Balance £118,022**Open Market Rental Value** 50% £59,000

Machine Income £6,000

Tenant's Profit After Rent & Machines (FMOP) £65,022

Manager's Salary (for multiple site operators) £0