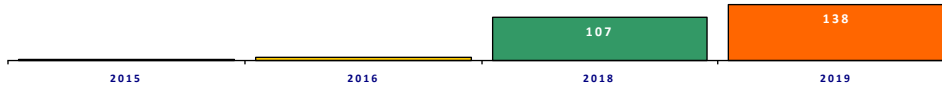


Model ID: JE20077 - ITO Model Type: Master  
Review Date:

Assessment Date: 20-Mar-20  
Assessment Reason: Supporting Lessee

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



	% of Wet Turnover	Avg RSP £/unit (inc VAT)	Turnover (ex VAT)	Total Wholesale Cost	Average Discount £/brl	GP%	Gross Profit
<b>Wet Sales</b>							
Bitter (Standard)	6.6%	22.8	£3.00	£16,416	£11,409	£125.0	47.9% £7,857
Bitter (Premium)	5.8%	20.0	£3.00	£14,400	£7,674	£75.0	57.1% £8,226
Guest Ale	0.0%	0.0	£0.00	£0	£0	£0.0	0.0% £0
Lager (Standard)	36.5%	102.4	£3.68	£90,446	£61,250	£125.0	46.4% £41,996
Lager (Premium)	5.4%	13.6	£4.10	£13,382	£9,124	£125.0	44.5% £5,958
Stout/Guinness	2.2%	5.7	£3.90	£5,335	£3,565	£75.0	41.2% £2,197
Bottled Ales	0.2%	0.5	£3.60	£446	£308	£145.3	47.2% £211
PPL	0.9%	1.8	£3.25	£2,351	£1,297	£243.6	63.0% £1,480
Other	0.0%	0.0	£0.00	£0	£0	£0.0	0.0% £0
Draught Cider	9.1%	26.8	£3.50	£22,513	£16,616	£125.0	41.1% £9,245
Bottled Cider	1.3%	3.0	£3.95	£3,232	£2,422	£307.1	53.6% £1,731
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% -£1,656
Wine	10.0%	0.0	£0.00	£24,783	£9,913	£0.0	60.0% £14,870
Spirits	8.0%	0.0	£0.00	£19,826	£5,551	£0.0	72.0% £14,275
Minerals	14.0%	0.0	£0.00	£34,696	£11,103	£0.0	68.0% £23,593
<b>Total Wet Sales</b>	<b>100.0%</b>	<b>196.5</b>		<b>£247,827</b>	<b>£140,234</b>		<b>52.4% £129,982</b>
<b>Dry Sales</b>							
Bar Meals				£35,096	£13,780		60.7% £21,315
Letting Income				£0	£0		0.0% £0
<b>Total Wet &amp; Dry Sales (excl Machines)</b>				<b>£282,923</b>	<b>£154,014</b>		<b>53.5% £151,298</b>
<b>Other Income</b>							
Room Hire, Entrance Fee & Other				£0	£0		0.0% £0
<b>Gross Profit</b>				<b>£282,923</b>	<b>£154,014</b>		<b>53.5% £151,298</b>

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

Based on a Community / Wet Led Pub with a 90:10 drink / food ratio and a turnover of approximately £5,000 per week

Expenses	%	£	BBPA %	BBPA £
Wages & Salaries	18.0%	£50,926	15.5%	£43,768
Rates	0.9%	£2,628	2.4%	£6,677
Water Rates	0.4%	£1,020	1.0%	£2,688
Energy	2.8%	£8,000	3.8%	£10,779
Repairs & Renewals	1.1%	£3,000	2.4%	£6,677
Insurance	0.7%	£2,038	1.1%	£3,197
Marketing & Promotion	3.0%	£8,400	0.0%	£0
Telephone	0.2%	£500	2.3%	£6,451
Waste Disposal/Cleaning/Hygiene	0.4%	£1,250	1.1%	£3,027
Professional Fees	2.1%	£5,940	1.3%	£3,621
Bank Charges	0.5%	£1,500	0.6%	£1,754
Equipment Hire etc	0.0%	£0	0.1%	£255
Other Costs (incl Bottled Gas)	5.2%	£14,668	4.9%	£13,920
<b>Sub Total</b>	<b>35.3%</b>	<b>£99,870</b>	<b>36.3%</b>	<b>£102,814</b>
Interest on Tenant Capital	0.7%	£1,920	0.5%	£1,499
Improvements	0.0%	£0	0.0%	£0
<b>Total Expenses</b>	<b>36.0%</b>	<b>£101,790</b>	<b>36.9%</b>	<b>£104,314</b>

<b>Divisible Balance</b>		<b>£49,507</b>
<b>Open Market Rental Value</b>	<b>53%</b>	<b>£26,000</b>
Supporting the Lessee		£13,098
Machine Income		£2,100
<b>Tenant's Profit After Rent &amp; Machines (FMOP)</b>		<b>£38,705</b>
Manager's Salary (for multiple site operators)		£0