

Fair Maintainable Trade Profit & Loss Account

Subject to Contract & Without Prejudice

Scarlett Arms, Ockley

Agreement Type Insert Future agreement type
 Effective Date 28 September 2017
 BBPA Guide Type Food Led C.£10k

SALES

Wet Sales Split		
Draught Ale	49,445	19.8%
Draught Lager	65,815	26.3%
Draught Stout	6,936	2.8%
Packaged Lager & Ale	3,431	1.4%
Draught & Packaged Cider	13,873	5.6%
Wine	74,667	29.9%
Spirits	8,946	3.6%
Minerals	26,767	10.7%
Packaged FABs	0	0.0%
Total	249,880	100.0%

	Turnover	GP%	Gross Profit	% Sales
Wet	249,880	58.0%	144,930	50.1%
Dry	248,590	62.0%	154,126	49.9%
Accommodation	0	0.0%	0	0.0%
Sundry Income	0	0.0%	0	0.0%
Total	498,470		299,056	

Gross Profit **299,056**

EXPENDITURE

	£	% Sales	BBPA June 2016 Benchmark Cost %
Direct Expenses	3,020	0.6%	0.8%
Employee Costs	125,320	25.1%	24.8%
Rates	11,552	2.3%	4.2%
Premises Costs	12,476	2.5%	1.3%
H&W Insurnace Recharge	495	0.1%	0.0%
Insurance	1,500	0.3%	0.0%
Heat & Light	18,800	3.8%	4.4%
Repairs	5,500	1.1%	1.6%
Consumables	1,500	0.3%	0.5%
Motor Expenses	2,950	0.6%	0.0%
Admin, Advert, Promo & Entertainment	8,480	1.7%	0.9%
Legal & Professional Fees	3,650	0.7%	0.6%
Other Costs	3,002	0.6%	1.2%
Other Finance Charges	3,810	0.8%	0.8%
Interest on Working Capital	1,000	0.2%	0.5%
Total	203,055	40.7%	41.6%

NET PROFIT BEFORE RENT 96,001 19.3%

RENT 48,000 9.6%

NET PROFIT AFTER RENT 48,001 9.6%

AWP PROFIT 0 0.0%

NET PROFIT AFTER RENT & AWP 48,001 9.6%

Note

This valuation is prepared on a without prejudice basis and is a hypothetical assessment of one way that the business may be operated. It is not a guarantee of the present or future performance of the business. Pub operators should rely on their own assessment and seek independent professional advice where appropriate