

Mr & Mrs Williams
Trading As
Melrose Pubcare, 8-10 St Mary Street, Thornbury, Bristol. BS35 2AB

FINAL

29th July 2014

Business Plan and Cashflow Projection

For Years Ending
31st July 2015
31st July 2016

Prepared by



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Mr & Mrs Williams
Trading as : Melrose Pubcare
Business Plan For Year(s) Ending: 31st July 2015 to 2016

FINAL
29th July 2014

FINAL Version	Break Even	YEAR 1 per week	Projection YEAR 1 per week	Break Even	YEAR 2 per week	Projection YEAR 2 per week
Sales						
Sales of Liquor	140,174	92.6% 2,696	182,000 92.6% 3,500	174,798	88.8% 3,361	218,400 88.8% 4,200
Sales of Food	10,012	6.6% 193	13,000 6.6% 250	20,809	10.6% 400	26,000 10.6% 500
Machine Income	1,232	0.8% 24	1,600 0.8% 31	1,281	0.7% 25	1,600 0.7% 31
Total Income	151,418	100.0% 2,912	196,600 100.0% 3,781	196,888	100.0% 3,786	246,000 100.0% 4,731
Liquor Costs	67,283	1,294	87,360 1,680	83,903	1,614	104,832 2,016
Food Costs	4,005	77	5,200 100	8,324	160	10,400 200
Machines	0	0	0 0	0	0	0 0
Total Cost of Sales	71,288	1,371	92,560 1,780	92,227	1,774	115,232 2,216
Gross Profit						
Sales of Liquor	72,890	52.0% 1,402	94,640 52.0% 1,820	90,895	52.0% 1,748	113,568 52.0% 2,184
Sales of Food	6,007	60.0% 116	7,800 60.0% 150	12,486	60.0% 240	15,600 60.0% 300
Machine Income	1,232	100.0% 24	1,600 100.0% 31	1,281	100.0% 25	1,600 100.0% 31
Total GP	80,130	52.9% 1,541	104,040 52.9% 2,001	104,661	53.2% 2,013	130,768 53.2% 2,515
Heat and Light	10,500	202	10,500 202	14,004	269	14,004 269
Wages incl NI	24,200	465	24,200 12.3% 465	33,396	642	33,396 13.6% 642
Promo Food & Drink	520	10	520 10	520	10	520 10
Stationery	520	10	520 10	520	10	520 10
Newspapers	365	7	365 7	365	7	365 7
Telephone	930	18	930 18	1,500	29	1,500 29
Advertising	700	13	700 13	700	13	700 13
Cleaning	1,800	35	1,800 35	3,780	73	3,780 73
Professional Fees	3,333	64	3,333 64	3,576	69	3,576 69
Licences	405	8	405 8	180	3	180 3
Motor & Travel	2,200	42	2,200 42	2,200	42	2,200 42
Repairs and Decorations	5,733	110	5,733 110	3,360	65	3,360 65
Entertainment	1,000	19	1,000 19	3,000	58	3,000 58
Sundries	3,120	60	3,120 60	4,080	78	4,080 78
Bank Charges	540	10	540 10	1,020	20	1,020 20
PRS	260	5	260 5	260	5	260 5
Total Variable Overheads	56,126	1,079	56,126 1,079	72,461	1,393	72,461 1,393
Business Rates	5,364	103	5,364 103	5,364	103	5,364 103
Council Tax	1,152	22	1,152 22	1,152	22	1,152 22
Water Rates/Sewerage	1,320	25	1,320 25	1,320	25	1,320 25
Insurance	3,780	73	3,780 73	3,780	73	3,780 73
Health & Safety	1,000	19	1,000 19	1,000	19	1,000 19
Heating & CellarCooling	780	15	780 15	780	15	780 15
Tie Release Fee	2,100	40	2,100 40	2,100	40	2,100 40
F&F Admin fee	504	10	504 10	504	10	504 10
Total Fixed	16,000	308	16,000 308	16,000	308	16,000 308
Total Expenses	72,126	1,387	72,126 1,387	88,461	1,701	88,461 1,701
Profit excluding Rent	8,004	154	31,914 614	16,200	312	42,307 814
Rent	8,004	5.3% 154	8,004 4.1% 154	16,200	8.2% 312	16,200 6.6% 312
Profit including Rent	0	0	23,910 460	0	0	26,107 502

THIS BUDGETED PROFIT & LOSS ACCOUNT AND CASH FLOW FORECAST IS BASED ON FIGURES SUPPLIED
AND IS NOT A GUARANTEE THAT THE BUSINESS WILL ACHIEVE THE RESULTS FORECAST

Prepared by



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Melrose Pubcare, 8-10 St Mary Street, Thornbury, Bristol. BS35 2AB

FINAL

YEAR 1

Cash Flow Year 1

29th July 2014

Month: → Aug-14 Sep-14 Oct-14 Nov-14 Dec-14 Jan-15 Feb-15 Mar-15 Apr-15 May-15 Jun-15 Jul-15 Total

Profit & Loss Year 1 Excluding VAT FINAL Version Excluding VAT

Profit and Loss

Sales of Liquor	16,380	16,380	15,470	16,380	18,200	13,650	12,740	13,650	14,560	15,470	14,560	14,560	182,000
Sales of Food	1,170	1,170	1,105	1,170	1,300	975	910	975	1,040	1,105	1,040	1,040	13,000
Machine Income	144	144	136	144	160	120	112	120	128	136	128	128	1,600
Total Income	17,694	17,694	16,711	17,694	19,660	14,745	13,762	14,745	15,728	16,711	15,728	15,728	196,600

Liquor Costs	7,862	7,862	7,426	7,862	8,736	6,552	6,115	6,552	6,989	7,426	6,989	6,989	87,360
Food Costs	468	468	442	468	520	390	364	390	416	442	416	416	5,200
Machines	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cost of Sales	8,330	8,330	7,868	8,330	9,256	6,942	6,479	6,942	7,405	7,868	7,405	7,405	92,560

Gross Profit

Sales of Liquor	8,518	8,518	8,044	8,518	9,464	7,098	6,625	7,098	7,571	8,044	7,571	7,571	94,640
Sales of Food	702	702	663	702	780	585	546	585	624	663	624	624	7,800
Machine Income	144	144	136	144	160	120	112	120	128	136	128	128	1,600
Total GP	9,364	9,364	8,843	9,364	10,404	7,803	7,283	7,803	8,323	8,843	8,323	8,323	104,040

Heat and Light	875	875	875	875	875	875	875	875	875	875	875	875	10,500
Wages incl NI	2,178	2,178	2,057	2,178	2,420	1,815	1,694	1,815	1,936	2,057	1,936	1,936	24,200
Promo Food & Drink	43	43	43	43	43	43	43	43	43	43	43	43	520
Stationery	43	43	43	43	43	43	43	43	43	43	43	43	520
Newspapers	30	30	30	30	30	30	30	30	30	30	30	30	365
Telephone	78	78	78	78	78	78	78	78	78	78	78	78	930
Advertising	500	0	100	0	0	0	0	100	0	0	0	0	700
Cleaning	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Professional Fees	278	278	278	278	278	278	278	278	278	278	278	278	3,333
Licences	225	0	0	180	0	0	0	0	0	0	0	0	405
Motor & Travel	183	183	183	183	183	183	183	183	183	183	183	183	2,200
Repairs and Decorations	3,533	200	200	200	200	200	200	200	200	200	200	200	5,733
Entertainment	250	0	0	250	0	0	250	0	0	250	0	0	1,000
Sundries	260	260	260	260	260	260	260	260	260	260	260	260	3,120
Bank Charges	45	45	45	45	45	45	45	45	45	45	45	45	540
PRS	22	22	22	22	22	22	22	22	22	22	22	22	260
Total Variable Overheads	8,693	4,385	4,364	4,815	4,627	4,022	4,151	4,122	4,143	4,514	4,143	4,143	56,126

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FINAL

YEAR 1

Cash Flow Year 1

29th July 2014

Month:	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Total
Business Rates	447	447	447	447	447	447	447	447	447	447	447	447	5,364
Council Tax	96	96	96	96	96	96	96	96	96	96	96	96	1,152
Water Rates/Sewerage	110	110	110	110	110	110	110	110	110	110	110	110	1,320
Insurance	315	315	315	315	315	315	315	315	315	315	315	315	3,780
Health & Safety	83	83	83	83	83	83	83	83	83	83	83	83	1,000
Heating & CellarCooling	65	65	65	65	65	65	65	65	65	65	65	65	780
Tie Release Fee	175	175	175	175	175	175	175	175	175	175	175	175	2,100
F&F Admin fee	42	42	42	42	42	42	42	42	42	42	42	42	504
Total Fixed	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	16,000
Total Expenses	10,027	5,719	5,698	6,149	5,961	5,356	5,485	5,456	5,477	5,848	5,477	5,477	72,126
Cash Profit excluding Rent	-663	3,645	3,146	3,215	4,443	2,447	1,798	2,347	2,847	2,996	2,847	2,847	31,914
Rent	667	667	667	667	667	667	667	667	667	667	667	667	8,004
Cash Profit including Rent	-1,330	2,978	2,479	2,548	3,776	1,780	1,131	1,680	2,180	2,329	2,180	2,180	23,910
Balance Sheet													
Capital Introduced	10,000	0	0	0	0	0	0	0	0	0	0	0	10000
Repair/Decoration Fund	83	0	0	0	0	0	0	0	0	0	0	0	83
Deposit	792	792	792	792	792	792	0	0	0	0	0	0	4,752
Stock+Glassware	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000
Advance Charges	1,432	0	0	0	0	0	0	0	0	0	0	333	1,765
Fixtures & Fittings	278	278	278	278	278	278	278	278	278	278	278	278	3,336
Balance Sheet net Cash	4,415	-1,070	-1,070	-1,070	-1,070	-1,070	-278	-278	-278	-278	-278	-611	-2,936
Business Net Cash	3,085	1,908	1,409	1,478	2,706	710	853	1,402	1,902	2,051	1,902	1,569	20,974
Balance B/F		4,993	6,401	7,879	10,586	11,296	12,149	13,551	15,453	17,504	19,405	20,974	

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YEAR 1

Cash Flow Year 1

29th July 2014

Month:	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Total
Profit & Loss Year 1	Including VAT												Including VAT
Profit and Loss													
Sales of Liquor	19,656	19,656	18,564	19,656	21,840	16,380	15,288	16,380	17,472	18,564	17,472	17,472	218,400
Sales of Food	1,404	1,404	1,326	1,404	1,560	1,170	1,092	1,170	1,248	1,326	1,248	1,248	15,600
Machine Income	158	158	150	158	176	132	123	132	141	150	141	141	1,760
Total Income	21,218	21,218	20,040	21,218	23,576	17,682	16,503	17,682	18,861	20,040	18,861	18,861	235,760
Liquor Costs	9,435	9,435	8,911	9,435	10,483	7,862	7,338	7,862	8,387	8,911	8,387	8,387	104,832
Food Costs	468	468	442	468	520	390	364	390	416	442	416	416	5,200
Machines	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Cost of Sales	9,903	9,903	9,353	9,903	11,003	8,252	7,702	8,252	8,803	9,353	8,803	8,803	110,032
Gross Profit													
Sales of Liquor	10,221	10,221	9,653	10,221	11,357	8,518	7,950	8,518	9,085	9,653	9,085	9,085	113,568
Sales of Food	936	936	884	936	1,040	780	728	780	832	884	832	832	10,400
Machine Income	158	158	150	158	176	132	123	132	141	150	141	141	1,760
Total GP	11,316	11,316	10,687	11,316	12,573	9,430	8,801	9,430	10,058	10,687	10,058	10,058	125,728
Heat and Light	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
Wages incl NI	2,178	2,178	2,057	2,178	2,420	1,815	1,694	1,815	1,936	2,057	1,936	1,936	24,200
Promo Food & Drink	52	52	52	52	52	52	52	52	52	52	52	52	624
Stationery	48	48	48	48	48	48	48	48	48	48	48	48	572
Newspapers	30	30	30	30	30	30	30	30	30	30	30	30	365
Telephone	93	93	93	93	93	93	93	93	93	93	93	93	1,116
Advertising	600	0	120	0	0	0	0	120	0	0	0	0	840
Cleaning	180	180	180	180	180	180	180	180	180	180	180	180	2,160
Professional Fees	333	333	333	333	333	333	333	333	333	333	333	333	4,000
Licences	270	0	0	216	0	0	0	0	0	0	0	0	486
Motor & Travel	202	202	202	202	202	202	202	202	202	202	202	202	2,420
Repairs and Decorations	4,240	240	240	240	240	240	240	240	240	240	240	240	6,880
Entertainment	275	0	0	275	0	0	275	0	0	275	0	0	1,100
Sundries	286	286	286	286	286	286	286	286	286	286	286	286	3,432
Bank Charges	45	45	45	45	45	45	45	45	45	45	45	45	540
PRS	26	26	26	26	26	26	26	26	26	26	26	26	312
Total Variable Overheads	9,908	4,763	4,762	5,254	5,005	4,400	4,554	4,520	4,521	4,917	4,521	4,521	61,646

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FINAL

YEAR 1

Cash Flow Year 1

29th July 2014

Month:	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Total
Business Rates	447	447	447	447	447	447	447	447	447	447	447	447	5,364
Council Tax	96	96	96	96	96	96	96	96	96	96	96	96	1,152
Water Rates/Sewerage	121	121	121	121	121	121	121	121	121	121	121	121	1,452
Insurance	378	378	378	378	378	378	378	378	378	378	378	378	4,536
Health & Safety	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Heating & CellarCooling	78	78	78	78	78	78	78	78	78	78	78	78	936
Tie Release Fee	210	210	210	210	210	210	210	210	210	210	210	210	2,520
F&F Admin fee	42	42	42	42	42	42	42	42	42	42	42	42	504
Total Fixed	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	17,664
Total Expenses	11,380	6,235	6,234	6,726	6,477	5,872	6,026	5,992	5,993	6,389	5,993	5,993	79,310
Cash Profit excluding Rent	-64	5,080	4,453	4,589	6,096	3,558	2,775	3,438	4,065	4,298	4,065	4,065	46,418
Rent	787	787	787	787	787	787	787	787	787	787	787	787	9,445
Cash Profit including Rent	-851	4,293	3,666	3,802	5,309	2,770	1,988	2,650	3,278	3,511	3,278	3,278	36,973
Balance Sheet													
Capital Introduced	10,000	0	0	0	0	0	0	0	0	0	0	0	10,000
Repair/Decoration Fund	83	0	0	0	0	0	0	0	0	0	0	0	83
Deposit	792	792	792	792	792	792	0	0	0	0	0	0	4,752
Stock+Glassware	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000
Advance Charges	1,718	0	0	0	0	0	0	0	0	0	0	400	2,118
Fixtures & Fittings	1,778	278	278	278	278	278	278	278	278	278	278	278	4836
Vat				1,195			3,777			2,925			7,897
Balance Sheet net Cash	2,628	-1,070	-1,070	-2,265	-1,070	-1,070	-4,055	-278	-278	-3,203	-278	-678	-12,687
Business Net Cash	1,777	3,223	2,596	1,537	4,239	1,700	-2,067	2,372	3,000	307	3,000	2,601	24,286
Balance B/F		5,000	7,596	9,134	13,372	15,073	13,006	15,378	18,378	18,686	21,686	24,286	