

<u>The Cabinet 5 Year Profit & Loss</u>							
	Year 1			Year 2			Y
	F/Cast	Weekly	%	F/Cast	Weekly	%	F/cast
Sales							
Gross sales wet	230,900	4,440	65	248,400	4,777	60	232,500
Gross sales dry	125,100	2,406	35	165,600	3,185	40	232,500
AWPs	1,800	35		1,800	35		2,000
Total gross sales	357,800	6,881		415,800	7,996		467,000
Net wet sales	192,417	3,700		207,000	3,981		193,750
Net dry sales	104,250	2,005		138,000	2,654		193,750
AWPs	1,440	28		1,440	28		1,600
Functions	0	0		0	0		0
Room hire	0	0		0	0		0
Total Net Sales	298,107	5,733		346,440	6,662		389,100
Gross profit wet	125,071	2,405		134,550	2,588		125,938
Gross profit dry	62,550	1,203		82,800	1,592		116,250
Gross profit functions	0	0		0	0		0
AWPs	576	11		576	11		640
Room hire	0	0		0	0		0
Total Gross Profit	188,197	3,619		217,926	4,191		242,828
Margins							
Wet margin %	65			65			65
Dry margin %	60			60			60
AWP %	40			40			40
Costs							
Salary	70,000	1,346		77,000	1,481		85,000
Cleaners	6,500	125		6,500	125		6,500
N.I & Pension @15%	11,475	221		12,525	241		13,725
Total labour costs	87,975	1,692		96,025	1,847		105,225
% of Net sales	30			28			27
Controllable costs							
Cleaning materials	1,500	29		1,500	29		1,500
Cleaners	0	0		0	0		0
Travel	600	12		600	12		600
Advertising	1,800	35		2,000	38		2,500
Recruitment	750	14		1,000	19		1,200
Licencing	500	10		500	10		500
Kitchen equip maintenance	800	15		1,000	19		1,000
Printing & stationery	1,250	24		1,500	29		2,250
Repairs & renewals	2,500	48		4,000	77		4,500
Telephone	720	14		720	14		720
Glassware	600	12		600	12		1,100
Beer Gas	800	15		1,000	19		1,200
Marketing	1,000	19		2,000	38		2,500
Sundry	800	15		1,000	19		1,500
Accountant & stocktaker	3,500	67		3,900	75		3,900

PPL /PRS	1,200	23	1,200	23	1,200
Training	700	13	850	16	1,250
Subscriptions	0	0	0	0	0
Legal	1,000	19	500	10	500
Kitchen sundries	650	13	800	15	1,000
Sales promotions	0	0	0	0	0
Music	500	10	1,000	19	1,800
Equipment hire	500	10	500	10	500
Fuel & oil	0	0	0	0	0
Premises expenses	0	0	0	0	0
Refuse	5,000	96	5,000	96	5,000
Laundry	750	14	1,000	19	1,200
Gardening	1,200	23	1,200	23	1,200
Entertainment	500	10	500	10	500
Professional fees	0	0	0	0	0
Sundry costs	0	0	0	0	0
Bank charges	0	0	0	0	0
Credit card charges	2,500	48	3,020	58	3,250
EPoS 24/7	1,430	28	1,430	28	1,430
Total controllable costs	33,050	636	38,320	737	43,800
<u>Fixed costs</u>					
Gas	5,000	96	5,000	96	5,000
Electric	10,000	192	10,000	192	11,000
Water	2,500	48	2,500	48	2,500
Rates	5,000	96	6,000	115	8,000
Insurance	4,300	83	4,300	83	4,300
Total fixed costs	26,800	515	27,800	535	30,800
Total fixed & controllable costs	59,850		66,120		74,600
Cost as % of sales.	20		19		19
Total overheads	147,825		162,145		179,825
Overheads as a % of sales.	50		47		46
Overheads as a % of GP	79		74		74
Repairs as a % of sales.	1		1		1
Operating profit	40,372		55,781		63,003
Rent	15,000		27,891		31,501
Site EBITDA	25,372		27,891		31,501
EBITDA as a % of sales	9		8		8

23	1,200	23	1,200	23
24	1,250	24	1,250	24
0	0	0	0	0
10	500	10	500	10
19	1,000	19	1,000	19
0	0	0	0	0
35	1,800	35	1,800	35
10	500	10	500	10
0	0	0	0	0
0	0	0	0	0
96	5,000	96	5,000	96
23	1,200	23	1,500	29
23	1,200	23	1,200	23
10	500	10	500	10
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
63	3,500	67	3,750	72
28	1,430	28	1,430	28
842	44,950	864	45,800	881
96	5,500	106	5,500	106
212	12,000	231	12,000	231
48	2,500	48	2,500	48
154	10,000	192	12,000	231
83	4,300	83	4,300	83
592	34,300	660	36,300	698
	79,250		82,100	
	19		19	
	194,825		202,275	
	46		47	
	75		76	
	1		1	
	65,957		65,223	
	32,978		32,612	
	32,978		32,612	
	8		8	