

Summercross 12 month profit and loss projection from June 2006 (based ONLY on Black Sheep brewery wetsales)

	IMD %	Jan-00	% B/A	Feb-00	%	Mar-00	%	Apr-00	%	May-00	%	Jun-00	%	Jul-00	%	Aug-00	%	Sep-00	%	Oct-00	%	Nov-00	%	Dec-00	%	YEARLY	%		
<b>Revenue (Income)</b>																													
Wet Sales (BS only)		14,000	97.2	12,000	96.8	18,000	97.8	14,200	97.3	15,100	97.4	15,200	97.4	19,500	98.0	12,200	96.8	13,000	97.0	14,100	97.2	15,200	97.4	12,300	96.9	174,800	97.3		
Food			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Machines		400	2.8	400	3.2	400	2.2	400	2.7	400	2.6	400	2.6	400	2.0	400	3.2	400	3.0	400	2.8	400	2.6	400	3.1	4,800	2.7		
Other			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Other			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Other			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Other			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
<b>Total Revenue (Sales)</b>		<b>£14,400</b>	100.0	<b>£12,400</b>	100.0	<b>£18,400</b>	100.0	<b>£14,600</b>	100.0	<b>£15,500</b>	100.0	<b>£15,600</b>	100.0	<b>£19,900</b>	100.0	<b>£12,600</b>	100.0	<b>£13,400</b>	100.0	<b>£14,500</b>	100.0	<b>£15,600</b>	100.0	<b>£12,700</b>	100.0	<b>£179,600</b>	100.0		
<b>Cost of Sales</b>																													
Wet Stock		4,800	34.3	4,800	40.0	4,800	26.7	4,800	33.8	4,800	31.8	4,800	31.6	4,800	24.6	4,800	39.3	4,800	36.9	4,800	34.0	2,300	15.1	4,800	39.0	57,600	33.0		
Dry Stock		40	-	40	-	40	-	40	-	40	-	40	-	40	-	40	-	40	-	40	-	40	-	40	-	40	-	480	-
Food Stock			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Other			-		-		-		-		-		-		-		-		-		-		-		-		-		
Other			-		-		-		-		-		-		-		-		-		-		-		-		-		
Other			-		-		-		-		-		-		-		-		-		-		-		-		-		
Other			-		-		-		-		-		-		-		-		-		-		-		-		-		
<b>Total Cost of Sales</b>		<b>£4,840</b>	33.6	<b>£4,840</b>	39.0	<b>£4,840</b>	26.3	<b>£4,840</b>	33.2	<b>£4,840</b>	31.2	<b>£4,840</b>	31.0	<b>£4,840</b>	24.3	<b>£4,840</b>	38.4	<b>£4,840</b>	36.1	<b>£4,840</b>	33.4	<b>£2,340</b>	15.0	<b>£4,840</b>	38.1	<b>£58,080</b>	32.3		
<b>Gross Profit</b>		<b>£9,560</b>	66.4	<b>£7,560</b>	61.0	<b>£13,560</b>	73.7	<b>£9,760</b>	66.8	<b>£10,660</b>	68.8	<b>£10,760</b>	69.0	<b>£15,060</b>	75.7	<b>£7,760</b>	61.6	<b>£8,560</b>	63.9	<b>£9,660</b>	66.6	<b>£13,260</b>	85.0	<b>£7,860</b>	61.9	<b>£121,520</b>	67.7		
<b>Expenses</b>																													
Salary expenses		1,600	11.1	1,600	12.9	1,600	8.7	1,600	11.0	1,600	10.3	1,600	10.3	1,600	8.0	1,600	12.7	1,600	11.9	1,600	11.0	1,600	10.3	1,600	12.6	19,200	10.7		
PAYE		752	5.2	752	6.1	752	4.1	752	5.2	752	4.9	752	4.8	752	3.8	752	6.0	752	5.6	752	5.2	752	4.8	752	5.9	9,024	5.0		
Cellar Gas		150	1.0	75	0.6	75	0.4	75	0.5	75	0.5	150	1.0	75	0.4	75	0.6	75	0.6	75	0.5	150	1.0	75	0.6	1,125	0.6		
Supplies (office and operating)		200	1.4		0.0		0.0		0.0	200	1.3		0.0		0.0		0.0		0.0	200	1.4		0.0		0.0	600	0.3		
Repairs and maintenance		50	0.3	50	0.4	100	0.5	50	0.3	50	0.3	50	0.3	50	0.3	50	0.4	50	0.4	50	0.3	50	0.3	50	0.4	650	0.4		
Advertising		150	1.0	150	1.2	150	0.8	150	1.0	150	1.0	150	1.0	150	0.8	150	1.2	150	1.1	150	1.0	150	1.0	150	1.2	1,800	1.0		
Car, Ins and Tax		30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	360	0.2		
Accounting and legal		125	0.9	125	1.0	125	0.7	125	0.9	125	0.8	125	0.8	125	0.6	125	1.0	125	0.9	125	0.9	125	0.8	125	1.0	1,500	0.8		
Rent		3,077	21.4	3,077	24.8	3,077	16.7	3,077	21.1	3,077	19.9	3,077	19.7	3,077	15.5	3,077	24.4	3,077	23.0	3,077	21.2	3,077	19.7	3,077	24.2	36,900	20.5		
Rates		400	2.8	400	3.2	400	2.2	400	2.7	400	2.6	400	2.6	400	2.0	400	3.2	400	3.0	400	2.8	400	2.6	400	3.1	4,000	2.2		
Council Tax		79	0.5	79	0.6	79	0.4	79	0.5	79	0.5	79	0.5	79	0.5	79	0.6	79	0.6	79	0.5	79	0.5	79	0.6	945	0.5		
Telephone		100	0.7	100	0.8	100	0.5	100	0.7	100	0.6	100	0.6	100	0.5	100	0.8	100	0.7	100	0.7	100	0.6	100	0.8	1,200	0.7		
Electric		300	2.1	300	2.4	300	1.6	300	2.1	300	1.9	300	1.9	300	1.5	300	2.4	300	2.2	300	2.1	300	1.9	300	2.4	3,600	2.0		
Gas		100	0.7	100	0.8	100	0.5	100	0.7	100	0.6	100	0.6	100	0.5	100	0.8	100	0.7	100	0.7	100	0.6	100	0.8	1,200	0.7		
Water		92	0.6	92	0.7	92	0.5	92	0.6	92	0.6	92	0.6	92	0.5	92	0.7	92	0.7	92	0.6	92	0.6	92	0.7	1,104	0.6		
Insurance		225	1.6	225	1.8	225	1.2	225	1.5	225	1.5	225	1.4	225	1.1	225	1.8	225	1.7	225	1.6	225	1.4	225	1.8	2,700	1.5		
VAT		400	2.8	400	3.2	400	2.2	400	2.7	400	2.6	400	2.6	400	2.0	400	3.2	400	3.0	400	2.8	400	2.6	400	3.1	4,800	2.7		
Bank Charges		30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	30	0.2	360	0.2		
Loan			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
entertainment		320	2.2	320	2.6	320	1.7	320	2.2	320	2.1	320	2.1	320	1.6	320	2.5	320	2.4	320	2.2	320	2.1	320	2.5	3,840	2.1		
Other expenses (specify)			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Other expenses (specify)			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
Misc. (unspecified)			0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		0.0		
<b>Total Expenses</b>		<b>£8,180</b>	56.8	<b>£7,905</b>	63.8	<b>£7,955</b>	43.2	<b>£7,905</b>	54.1	<b>£8,105</b>	52.3	<b>£7,980</b>	51.2	<b>£7,905</b>	39.7	<b>£7,905</b>	62.7	<b>£7,905</b>	59.0	<b>£8,105</b>	55.9	<b>£7,580</b>	48.6	<b>£7,505</b>	59.1	<b>£94,908</b>	52.8		
<b>Net Profit</b>		<b>£1,380</b>	9.6	<b>-£345</b>	-2.8	<b>£5,605</b>	30.5	<b>£1,855</b>	12.7	<b>£2,555</b>	16.5	<b>£2,780</b>	17.8	<b>£7,155</b>	36.0	<b>-£145</b>	-1.2	<b>£655</b>	4.9	<b>£1,555</b>	10.7	<b>£5,680</b>	36.4	<b>£355</b>	2.8	<b>£26,612</b>	14.8		

Peter Jackson, the compiler of this projection, has worked in the licensed trade industry for some twenty five years as manager, tenant and area manager. He currently works as a consultant to the Industry and attends many venues across Britain to keep up to date with current legislation covering the Industry. The figures have been compiled from factual accounts given by the landlord of the Summercross, the actual "barrelage" figures as given by Black Sheep brewery and information received from Leeds City Council in relation to rates etc. The remaining figures are what he as a landlord would look at in relation to the Summercross based on the trade figures.

**These figures only consider the revenue from drinks purchased from Black Sheep brewery. They take no account of the less easily to quantify food sales and drinks sales from other suppliers (e.g. wine and more significantly the growing Summercross beer sales from independent micro-breweries).**