

## **Financial Analysis**

# The Dog & Duck Sampletown

#### **Mr John Smith**

Completed by: Roslyns BDM

Date: 01/12/2023

This financial analysis has been produced by Roslyns Accountants whose address is The Quadrant, 99 Parkway Avenue, Sheffield S9 4WG. It is a projection based on the information provided and is in no way a guarantee of trade.

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#### **Manager Profit Forecast**

Site Name: The Dog & Duck

Applicant Name: Mr John Smith Date: 01/12/2023



#### Site income

	Turnover excl VAT	Weekly Sales Excl VAT	Turnover Inc Vat	W	eekly Sales Inc Vat
Wet Sales	£460,217	£8,850	£552,260	£	10,620
Bar food	£81,061	£1,559	£97,273	£	1,871
Letting Income	93	£0	£0	£	-
Total	£541,278	£10,409	£649,533	£	12,491

Operator income			
Managers Wet %	28%	£126,560	£2,433.84
Managers Food %	15%	£12,159	£233.83
Manager's total % share		£138,719	£2,668
Estimated VAT to bank	@ 20% VAT	£27,744	£534

Divisible Profit		£95,035	£1,828
% Profit bonus	20.0%	£19,007	£366

Operator Expenses	Annual	Weekly	% of share
Staff Wage % via rota	£94,669	£1,821	68.25%
Insurances	£1,250	£24	0.90%
Accountancy	£1,976	£38	1.42%
Legal & Professional Fees	£1,200	£23	0.87%
Telephone		£0	0.00%
Stationery		£0	0.00%
Bank Charges	£300	£6	0.22%
Other	£500	£10	0.36%
Total Overheads	£99.895	£1.921	72.01%

Forecast Profit Before Bonus	£38,823	£747
Total Profit inc Bonus	£57,830	£1,112

#### **Executive Summary**

Based on information from Mr John Smith and 'the pub company' in connection to the retail agreement for The Dog & Duck

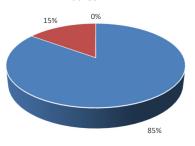
The predicted Manager profit is £19,007 with a further potential £38,823 profit bonus being at 20% making a total Manager profit including bonus of £57,830 . Wet sales incuding Bar snacks food sales inculde hot drinks

The turnover is based on the pub company Rent Model dated 30th of September 2023. The operator believes the prosed trade levels to be feasible, however if sales increase then the rota plans will need to be adjusted to accommodate.

The current rota is based on an estimated need at full trade, John Smith has agreed that this can be also be reduced as a contingency plan, should turnover not meet the predicted levels. Sales analysis and forecasting will help maximise labour resources ensuring full sales and service levels are acheived.

Sensitivity Analysis and full staff rota are provided on the next pages.

#### Sales Mix



#### Manager Profit vs Staff Wage %

• Wet Sales • Bar food • Letting Income





### **Sensitivity Analysis**

#### The Dog & Duck

1 This Business Plan expects turnover to be

£541,278

below shows the effect on the profitability of the operator if the actual turnover achieved differs by 5%:

	Turnover 5% less than BP	Turnover as per the BP	Turnover 5% more than BP
Operator Profitability (before bonus)	£31,887.52	£38,823.46	£44,572.43

2 This Business Plan expects staff wages to be

£94,669

Below shows the effect on the profitability of the operator if the actual staff wages achieved differs by 5%:

	Wages 5% less than BP	Wages as per the BP	Wages 5% more than BP
Operator Profitability (before bonus)	£43,556.92	£38,823.46	£34,089.99

3 This Business Plan expects turnover to be

£541,278

below shows the effect on the profitability of the operator if the actual turnover achieved differs by 10%:

	Turnover 10% less than BP	Turnover as per the BP	Turnover 10% more than BP
Operator Profitability (before bonus)	£24,951.58	£38,823.46	£52,695.33

4 This Business Plan expects staff wages to be

£94,669

Below shows the effect on the profitability of the operator if the actual staff wages achieved differs by 10%:

	Wages 10% less than BP	Wages as per the BP	Wages 10% more than BP
Operator Profitability (before bonus)	£48,290.38	£38,823.46	£29,356.53

#### Sample Rota for Dog & Duck based on forecasted Net sales

Week Ending	MON	NDAY		TUES	DAY		WEDN	ESDAY		THUR	SDAY		FRII	DAY		SATU	RDAY		SUN	DAY	
	START	FINISH		START	FINISH		START	FINISH		START	FINISH		START	FINISH		START	FINISH		START	FINISH	]
Manager	11:00	23:00	12.00	11:00	23:00	12.00			0.00			0.00	15:00	23:00	8.00	13:00	23:00	10.00	14:00	23:00	9.00
(Chef) 1			0.00			0.00	11:00	23:00	12.00	13:00	23:00	10.00	13:00		_	11:00	20:00	9.00	11:00	17:00	6.00
(Chef) 2			0.00	11:00	23:00	12.00			0.00	11:00			11:00	20:00	9.00	12:00	23:00	11.00		17:00	_
Bar staff 1	11:00	16:00	5.00	11:00	16:00	5.00	17:00	23:00	6.00	17:00	23:00	6.00	17:00	23:00	6.00	17:00	23:00	6.00			0.00
Bar staff 2	16:00	23:00	7.00	16:00	23:00	7.00	11:00	17:00	6.00	10:00	14:00	4.00	10:00	14:00	4.00	10:00	14:00	4.00	10:00	14:00	4.00
Chef 3	11:00	20:00	9.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
cleaner	09:00	11:00	2.00	09:00	11:00	2.00	09:00	11:00	2.00	09:00	11:00	2.00	09:00	11:00	2.00	09:00	11:00	2.00	09:00	11:00	2.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
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			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00
			0.00			0.00			0.00			0.00			0.00			0.00			0.00

						This Rota	68.25%
ļ	Hourly or Salary?	PAY RATE	HOUR S	GROSS PAY	E'ER N.I.	E'ER PENSION	TOTAL COST
S	Manager	0.0	51	£0.00	£0.00	£0.00	£0.00
S	(Chef) 1	350.0	47	£350.00	£24.15	£6.90	£381.05
S	(Chef) 2	350.0	48	£350.00	£24.15	£6.90	£381.05
Н	Bar staff 1	10.5	34	£357.00	£25.12	£7.11	£389.23
Н	Bar staff 2	10.5	36	£378.00	£28.01	£7.74	£413.75
Н	Chef 3	8.5	9	£76.50	£0.00	£0.00	£76.50
Н			0	£0.00	£0.00	£0.00	£0.00
Н			0	£0.00	£0.00	£0.00	£0.00
Н	cleaner	12.8	14	£178.50	£0.48	£0.00	£178.98
Н			0	£0.00	£0.00	£0.00	£0.00
Н			0	£0.00	£0.00	£0.00	£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

Forecasted weekly gross

£2,668

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

	0	£0.00	£0.00	£0.00	£0.00
TO	ΓALS	£1,690.00	£101.91	£28.65	£1,820.56

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£0.00

£175	Secondary threshold (weekly)
13.80%	Secondary Class 1 NIC
3.0%	Employer contribution
£192	Enrollment threshold
£120	Pension threshold
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