The Black Horse Spring

PROFIT & LOSS ACCOUNT	NT					% of Sales in Latest Quarter
	Autumn	Winter	Spring	Summer	Year to Date	Market Variance This Pub Average
Sales Revenue	Autumn	willer	Spring	Summer	to Date	This Fub Average
Drink	114,512	122,481	131,001		367,994	89.9% 78.6%
Food	6,892	10,295	14,757		31,944	10.1% 17.8%
Hotel	-	-	-		-	0.0% 3.7%
. 1818.	121,404	132,776	145,758		399,938	10 0 . 0 % 10 0 . 0 %
	,	,,,,,,	,		223,233	
Cost of Sales						
Drink	42,012	45,948	45,701		133,661	
Food	2,519	3,757	5,232		11,508	
	44,531	49,705	50,933		145,169	
Gross Profit	70 500	70 500	05.000		004.000	
Drink 	72,500	76,533	85,300		234,333	
Food	4,373	6,538	9,525		20,436	
Hotel	76,873	- 83,071	94,825		254,769	65.1% 66.6% -1.6%
	70,070	00,071	34,020		204,700	03.176 00.076 -1.076
Labour Costs						
Management salaries	14,000	20,000	20,000		54,000	
Staff Wages	15,500	18,258	19,427		53,185	
National Insurance	2,005	2,748	2,783		7,536	
	31,505	41,006	42,210		114,721	29.0% 37.8% 8.9%
Operating Costs						
Energy	3,816	6,390	3,814		14,020	
Cleaning	2,005	2,023	2,061		6,089	
Garden maintenance	-	840	2,520		3,360	
Glasses & crockery	206	194	209		609	
Laundry	158	165	211		534	
Repairs	517	527	550		1,594	
	6,702	10,139	9,365		26,206	6.4% 7.0% 0.6%
Entantainment Coata						
Entertainment Costs	2 000	6 000	6 000		1 F 000	
TV Sports Pool tables (net)	3,000 203	6,000	6,000 16		15,000 213	
Fruit machines (net)					213	
Entertainment	- 1,750	- 1,750	- 1,750		5,250	
	4,953	7,744	7,766		20,463	5.3% 2.5% -2.9%
	4,333	,,, , , , , , , , , , , , , , , , , , 	7,700		20,403	3.3 / 2.3 /
Marketing Costs						
Advertising	600	600	600		1,800	
Market Research	5,000	-	-		5,000	
Sponsorship	-	-	10,005		10,005	
	5,600	600	10,605		16,805	7.3% 2.0% <mark>-5.2%</mark>
Administration Costs	664	667	673		2,004	0.5% 0.6% 0.1%
Proporty Costs						
Property Costs Depreciation	1 100	2,300	2,300		5,700	
Depreciation Rates	1,100 5,600		2,300 5,600			
rales	5,600 6,700	5,600 7,900	5,600 7,900		16,800 22,500	5.4% 6.2% 0.8%
	0,700	7,500	7,500		22,500	5.4% 6.2% 0.8%
Total Overheads	56,124	68,056	78,519		202,699	53.9% 56.2% 2.3%
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OPERATING PROFIT	20,749	15,015	16,306		52,070	11.2% 10.4% 0.7%
Hond Office Lat	500	4.050	4.047		0.050	
Head Office Interest NET CONTRIBUTION	582 20,167	1,358 13,657	1,317 14,989		3,256 48,814	0.9% 1.8% 0.9% 10.3% 8.6% 1.7%
THE CONTRIBUTION	20,107	13,037	14,505		40,014	10.3% 0.0% 1.7%
						2 ross Margin % -1.6%
						3 Overheads % 2.3%
						Interest % 0.9%
						1.7 %