

Herb Garden Finance modelling sheet	BASELINE			Projection 1	
	Extracted from 2015 Accounts			Increase in wages (close at 4pm)	
	VAT rate				
INCOME	Exp	Income	12.5%	Exp	Income
Gross turnover from sales		£187,841			£187,841
					-£9,000
Total turnover		£187,841			£178,841
Less VAT		£23,480			£22,355
Net Sales		£164,361			£156,486
COST OF SALES					
Consumables food	£59,108	36%		£56,275.97	36%
Wages	£63,704			£73,055.00	
NI	£4,038		6%	£4,630.74	
Self employed	£10,310			£15,000.00	
Admin				£2,125.00	
Total wages	£78,052	47%		£94,810.74	61%
Total Direct Cost of Sales	£137,160	≠		£151,086.71	
GROSS PROFIT		£27,201			£5,399
(Percentage net turnover)		17%			3%
EXPENSES					
Rent	£6,000			£6,000.00	
Rates	£5,865			£1,173.00	
Power - gas and Electric	£6,273			£6,273.00	
Insurance	£1,430			£1,430.00	
Repairs & Renewals	£930			£930.00	
Telephone	£709			£709.00	
Licences	£180			£180.00	
Printing, postage, stationery	£104			£104.00	
Trade subscriptions	£175			£175.00	
Hire of plant & machinery	£272			£272.00	
Sundry expenses	£371			£371.00	
Advertising	£368			£368.00	
Accountancy fees	£2,627			£2,627.00	
Finance charges	£1,737			£837.00	
Total expenses	£27,041			£21,449.00	
NET TRADING PROFIT/LOSS		£160			-£16,050
(ignoring depreciation and loan interest)					

Herb Garden Finance modelling sheet

	Projection 2		Projection 3	
	5% price increase		Plus weekly Friday evenings	
	0.05			
INCOME	Exp	Income	Exp	Income
Gross turnover from sales		£197,233		£188,233
		-£9,000	Friday takings	£22,500
Total turnover		£188,233		£210,733
Less VAT		£23,529		£26,342
Net Sales		£164,704		£184,392
COST OF SALES				
Consumables food	£56,276	34%	£63,003	34%
Wages	£73,055		£80,055	
NI	£4,631		£5,074	
Self employed	£15,000		£15,000	
Admin	£2,125		£2,125	
Total wages	£94,811	58%	£102,254	55%
Total Direct Cost of Sales	£151,087		£165,257	
GROSS PROFIT		£13,617		£19,134
(Percentage net turnover)		8%		10%
EXPENSES				
Rent	£6,000		£6,000	
Rates	£1,173		£1,173	
Power - gas and Electric	£6,273		£6,273	
Insurance	£1,430		£1,430	
Repairs & Renewals	£930		£930	
Telephone	£709		£709	
Licences	£180		£180	
Printing, postage, stationery	£104		£104	
Trade subscriptions	£175		£175	
Hire of plant & machinery	£272		£272	
Sundry expenses	£371		£371	
Advertising	£368		£368	
Accountancy fees	£2,627		£2,627	
Finance charges	£837		£837	
Total expenses	£21,449		£21,449	
NET TRADING PROFIT/LOSS		-£7,832		-£2,315
(ignoring depreciation and loan interest)				

Herb Garden Finance modelling sheet	Projection 4 Plus efficiency changes		Projection 5 Using volunteer for lunchtime	
	Exp	Income	Exp	Income
Gross turnover from sales		£210,733		£210,733
	Food sales			
Total turnover		£210,733		£210,733
Less VAT		£26,342		£26,342
Net Sales		£184,392		£184,392
COST OF SALES				
Consumables food	£60,003	28%	£60,003	33%
Wages	£80,055		£71,055	
NI	£5,074		£5,074	
Self employed	£15,000		£15,000	
Admin	£2,125		£2,125	
Total wages	£102,254		£93,254	51%
Total Direct Cost of Sales	£162,257		£153,257	
GROSS PROFIT		£22,134		£31,134
(Percentage net turnover)		12%		17%
EXPENSES				
Rent	£6,000		£6,000	
Rates	£1,173		£1,173	
Power - gas and Electric	£6,273		£6,273	
Insurance	£1,430		£1,430	
Repairs & Renewals	£930		£930	
Telephone	£709		£709	
Licences	£180		£180	
Printing, postage, stationery	£104		£104	
Trade subscriptions	£175		£175	
Hire of plant & machinery	£272		£272	
Sundry expenses	£371		£371	
Advertising	£368		£368	
Accountancy fees	£2,627		£2,627	
Finance charges	£837		£837	
Total expenses	£21,449		£21,449	
NET TRADING PROFIT/LOSS		£685		£9,685
(ignoring depreciation and loan interest)				5%

Herb Garden Community Café Wages calculations

Per week

Jobs	Hours actual	Rate	Hours	days	Tot hours	Total pw	Total	Half
In charge	8-6	£10.00	10	6	60	£600	£30,000	£15,000
2nd Kitchen staff	9-4	£8.50	7	6	42	£357	£17,850	
FoH, drinks and clean	9-5	£8.00	8	6	48	£384	£19,200	
FoH and wash up	11-3	£7.50	4	6	24	£180	£9,000	
Friday plus one	11-3	£7.50	4	1	4	£30	£1,500	
Wash up	4-6	£5.00	2	5	10	£50	£2,500	
Total per week						£1,601	£80,050	
No of weeks	55							
Total per annum						£88,055		
Evenings- once per week								
Cooks	2@5-10	£10.00	10	50		£5,000		
FoH and wash up	5-10	£8.00	5	50		£2,000		
Total per annum						£7,000		
Admin help	Any	£8.50	5	1	5	£43	£2,125	
Total per annum								

Nb No of weeks includes holiday pay