

SMALL STORES

A) No payzone or Lottery

1 Small stores up to £500,000 per annum total takings excl.VAT

Revenue (min.£300K) 300,000

REVENUE AND MARGINS A. No Payzone or Lottery	current Revenue %	current GM %	current year		year 1		year 2		year 3		year 4		year 5
			revenue	GM	revenue	GM	revenue	GM	revenue	GM	revenue	GM	revenue
Grocery	25	25	75,000	18,750	75,750	18,563	76,508	18,377	77,273	18,193	78,045	18,011	78,826
Alcohol	25	20	75,000	15,000	77,250	15,000	79,568	15,000	81,955	15,000	84,413	15,000	86,946
Tobacco	15	4	45,000	1,800	42,750	1,800	40,613	1,800	38,582	1,800	36,653	1,800	34,820
C+N	10	24	30,000	7,200	31,500	7,200	33,075	7,200	34,729	7,200	36,465	7,200	38,288
Other non-grocery	25	27	75,000	20,250	78,750	20,453	82,688	20,657	86,822	20,864	91,163	21,072	95,721
TOTAL	100		300,000	63,000	306,000	63,015	312,450	63,034	319,360	63,057	326,739	63,083	334,601

Revenue change ave. p.a.	% + or -
Grocery	1
Alcohol	3
Tobacco	-5
C+N	5
Other non-grocery	5

Margin change ave. p.a.	% + or -
Grocery	-1
Alcohol	0
Tobacco	0
C+N	0
Other non-grocery	1

COSTS FOR EACH STORE TYPE		rate p.h.	£	% increase	costs per year					
					current	1	2	3	4	5
Labour hrs. reqd	6,000		6.75	4	40,500	42,120	43,805	45,557	47,379	49,274
Rent	£		10000	fixed	10,000	10,000	10,000	10,000	10,000	10,000
Business rates	£		2000	escalated	2,000	2,060	2,122	2,185	2,251	2,319
Energy	£		2000	escalated	2,000	2,240	2,509	2,810	3,147	3,525
Phone	£		700	escalated	700	714	728	743	758	773
Water	£		900	escalated	900	945	992	1,042	1,094	1,149
Transport	£		1800	escalated	1,800	1,980	2,178	2,396	2,635	2,899
Other	£		7500	escalated	7,500	8,025	8,587	9,188	9,831	10,519
TOTAL					65,400	68,084	70,921	73,921	77,095	80,457

Note 1

PRE-TAX PROFIT	current year	year 1	year 2	year 3	year 4	year 5
gross profit	63,000	63,015	63,034	63,057	63,083	63,114
gross margin %	21.0	20.6	20.2	19.7	19.3	18.9
total costs	65,400	68,084	70,921	73,921	77,095	80,457
pre-tax profit	-2,400	-5,069	-7,887	-10,864	-14,012	-17,343
pre-tax margin %	-0.8	-1.7	-2.5	-3.4	-4.3	-5.2

Note 1: please read carefully paragraphs 25-27 in the accompanying text

nr 5
GM
17,831
15,000
1,800
7,200
21,283
63,114