

BROOMFIELD HOUSE - CAFÉ

Income Assumptions

	Optimistic	Realistic	Pessimistic
Days open	364	364	364
Seats inside	32	32	32
Inside area, sq m with kitchen extn.	178	178	178
Seats outside	100	100	100
Summer "hot" days	70	60	50
Daily seat occupancy	3.5	3	2.5
Average Spend	£ 4	£ 3.5	£ 3
Ice Cream Sales per hot day	£ 400	£ 300	£ 250
Summer Income	£ 126,000	£ 81,000	£ 50,000
Rest of Year	£ 131,712	£ 102,144	£ 75,360
Café Annual Sales	£ 257,712	£ 183,144	£ 125,360

Cost Assumptions

Food & Drink Cost %	31%	31%	33%
Food & Drink Cost	£ 79,891	£ 56,775	£ 41,369
Labour Cost %	30%	31%	32%
Labour Cost	£ 77,314	£ 56,775	£ 40,115
Direct Costs %	10%	10%	12%
Direct Costs	£ 25,771	£ 18,314	£ 15,043
Total Costs	£ 182,976	£ 131,864	£ 96,527
Trading Profit	£ 74,736	£ 51,280	£ 28,833
Café Operator's Profit at 25% of Trading Profit	£ 18,684	£ 12,820	£ 7,208
Contribution towards General Overhead/ Potential Concession Fee	£ 56,052	£ 38,460	£ 21,625