

	OPTION 1 - at Cost - Free Issue	OPTION 2 - Subsidy Contribution	OPTION 3 - Reduced Subsidy
	80	80	80
	100%	90%	75%
Conversion Rate			
Sales			
Food	0	36288	91287
Total	0	36288	91287
Cost of Sales			
Food	97373	87636	73030
G.P %			20%
G.P £	-97373	-51348	18257
Total	97373	87636	73030
Overheads			
Labour	87966	87996	87966
POS Cost	1200	1200	1200
FOODOP	2040	2040	2040
Card Transaction Fees	0	726	1826
Uniforms	750	750	750
Hygiene Audit	750	750	750
Kitchen Deep Clean	1800	1800	1800
Laundry	1300	1300	1300
Cleaning & disposables	7790	7011	5842
Marketing & Digital Licenses	2880	2880	2880
Light Equipment	1200	1200	1200
Management Fee	15000	15000	15000
Total Overheads	122676	122653	122554
Cost Of Restaurant Catering	220049	174000	104297
Total Subsidy	220049	174000	104297
Annual Cost Per Capita	2751	2175	1304
Weekly Cost Per Capita	53	42	25
Daily Cost Per Capita	1058	837	501

Conversion Footfall	Breakfast Cost p/h	Lunch Cost p/h	Add On Spend p/h	TOTAL
	166	317	-	483
80	13280	25360	-	38640
72	11952	22824	-	34776
60	9960	19020	-	28980

Forecasted Trading Days
252

Sales Margin	20%
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Avg Gross Selling Price	Total Daily spend		
At Cost	£199	£380	£000
With 20% Margin	£285	£550	£185
			£580
			£1020

Position		Weekly Hours	Proposed Hourly Rate	Contracted Weeks	Annual Salary		NI	Hol/Sick (Wks.)	Hol/Sick Cover		Pension (WV 3%)	Payroll Benefits		Life Ins	Total Cost		Training Cost		Total Cost				
Chef Manager	Phase 1 - 50	40	£1950	52	£	40560	£	5334	300	£	3750	£	1217	£	420	£	260	£	51541	£	715	£	52256
General Assistant	Phase 1 - 50	40	£1345	52	£	27976	£	3446	300	£	1813	£	839	£	420	£	260	£	34755	£	548	£	35302
																				APP Levy 0.5%		£	43779
																						£	87996