

Broomhill Pool

Summary assumptions

1. The Broomhill projections are broken down as follows:
 - a) Summary annual profit and loss account - all sections
 - b) Summary monthly profit and loss - all sections
 - c) Individual section profit and losses
 - Pool
 - Café/Buffer
 - Swim shop
 - Car Park
 - d) Wages are included under each section but also summarised under separate tab
 - e) Each section has its own page of assumptions, whose tabs are coloured blue.
 - f) The projections are read-only to ensure that the integrity of formulae is maintained.
2. Currently the projections do not include the following:
 - a) Depreciation. This will be included once capital costs have been agreed but will not affect cashflows.
 - b) Debt funding and interest on such debt. The current levels of profits will not be able to support very much debt and therefore the emphasis must be placed on achieving as much funding as possible from grants
3. VAT has been deducted from all income at 17.5%
4. Costs are assumed to be net of VAT
5. The projections are assumed to run from 1 Jan 2012 for ease only
6. The projections are for a period of five years initially. Once costs and income have been agreed we will roll out the projections for 25 years, including balance sheet and cashflows and all capital costs.

**Broomhill Pool
Summary Profit and Loss**

	Year ended 31 December				
	2012	2013	2014	2015	2016
Turnover					
Pool admission	118,841	117,715	126,528	134,091	141,867
Café /buffet sales	61,606	61,949	66,961	70,923	75,538
Swim Shop sales	943	962	981	1,001	1,021
HLF funding for Education officer	10,175	10,378	10,586		
Other users	2,500	2,500	2,500	2,500	2,500
Car park	17,567	16,851	17,998	19,090	20,212
	<u>211,632</u>	<u>210,354</u>	<u>225,554</u>	<u>227,605</u>	<u>241,137</u>
Cost of sales					
Pool	60,858	62,912	64,140	65,393	66,671
Café/buffet purchases	20,535	20,650	22,320	23,641	25,179
Café/buffet salaries	14,568	14,860	15,157	15,460	15,769
Swim Shop purchases	533	543	554	565	577
Car park costs	600	618	637	656	675
	<u>97,094</u>	<u>99,583</u>	<u>102,808</u>	<u>105,715</u>	<u>108,871</u>
Gross profit	<u>114,537</u>	<u>110,772</u>	<u>122,746</u>	<u>121,890</u>	<u>132,266</u>
Overheads					
Management salaries	6,600	6,798	7,002	7,212	7,428
Employers NIC on management salaries	845	870	896	923	951
Education officer	9,020	9,200	9,384	9,572	9,764
Employers NIC on education officer's salaries	1,155	1,178	1,201	1,225	1,250
Water rates	5,333	8,160	8,323	8,490	8,659
Rates	9,333	14,280	14,566	14,857	15,154
Waste removal	1,000	1,530	1,561	1,592	1,624
Chemicals	4,833	6,180	6,365	6,556	6,753
Uniforms	370	381	393	404	416
Cleaning	508	618	637	656	675
Light and heat	30,360	33,660	34,333	35,020	35,720
CHP savings	(18,216)	(20,196)	(20,600)	(21,012)	(21,432)
Telephone	400	620	639	658	677
Postage and stationery	120	185	191	197	203
Insurance	9,633	15,432	15,034	15,334	15,641
Advertising	2,000	3,060	3,121	3,184	3,247
Travel & subsistence	200	309	318	328	338
Security costs	1,333	2,061	2,123	2,187	2,252
Computer costs/web support	640	987	1,017	1,047	1,079
Repairs and renewals	12,100	13,950	14,369	14,800	15,244
Bank charges	400	620	639	658	677
Sundry/contingency	2,400	3,708	3,819	3,934	4,052
	<u>80,367</u>	<u>103,592</u>	<u>105,330</u>	<u>107,820</u>	<u>110,372</u>
Net Profit	<u>34,170</u>	<u>7,180</u>	<u>17,416</u>	<u>14,069</u>	<u>21,893</u>

Note

We have assumed that all costs in the 2009 year run from April, and all income from May. The results for the year ended 31 December 2009 therefore do not represent a full year.

Whilst we anticipate that in reality repair costs will be minimal in the first few years, but that one year in every six will include major repair costs for an overhaul of the site. However, we have spread these total costs evenly throughout the period on the basis that surplus will be set aside each year to cover the overhaul costs.

Sundry/contingency is an additional amount included each year for any additional unbudgeted costs.

Broomhill Pool

Summary Profit and Loss account - monthly

	Year ended 31 December 2012											
	January	February	March	April	May	June	July	August	September	October	November	December
	£	£	£	£	£	£	£	£	£	£	£	£
Turnover	5	4	4	4	5	4	5	4	4	5	4	4
Pool admission	-	-	-	-	33,975	21,704	28,858	28,858	3,797	1,485	165	-
Café /buffet sales	-	-	-	-	2,464	9,241	23,410	23,410	3,080	-	-	-
Swim Shop Sales	-	-	-	-	119	178	292	292	62	-	-	-
Car park	-	-	-	-	496	2,169	6,908	6,908	1,085	-	-	-
	-	-	-	-	37,054	33,292	59,469	59,469	8,024	1,485	165	-
Cost of sales												
Pool salaries	-	-	-	-	10,529	8,423	18,240	14,592	8,423	250	200	200
Café/buffet purchases	-	-	-	-	821	3,080	7,803	7,803	1,027	-	-	-
Café/buffet salaries	-	-	-	-	3,311	2,649	3,311	2,649	2,649	-	-	-
Swim Shop purchases	-	-	-	-	67	101	165	165	35	-	-	-
Car park costs	-	-	-	-	50	100	200	200	50	-	-	-
	-	-	-	-	14,779	14,353	29,719	25,409	12,184	250	200	200
GROSS PROFIT/(LOSS)	-	-	-	-	22,275	18,939	29,750	34,060	4,160	1,235	35	200
Gross Profit %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	60.12%	56.89%	50.03%	57.27%	-51.85%	83.16%	-21.21%	#DIV/0!
Administrative expenses												
Management salaries	-	-	-	-	1,500	1,200	1,500	1,200	1,200	-	-	-
Employers NIC on management salaries	-	-	-	-	192	154	192	154	154	-	-	-
Education officer	-	-	-	-	2,050	1,640	2,050	1,640	1,640	-	-	-
Employers NIC on education officer's salaries	-	-	-	-	262	210	262	210	210	-	-	-
Water rates	-	-	-	-	667	667	667	667	667	667	667	667
Rates	-	-	-	-	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167
Waste removal	-	-	-	-	125	125	125	125	125	125	125	125
Chemicals	-	-	-	-	792	792	792	792	792	291	291	291
Uniforms	-	-	-	-	-	270	100	-	-	-	-	-
Cleaning	-	-	-	-	87	87	87	87	87	25	24	24
Light and heat	-	-	-	-	6,600	6,600	4,290	4,290	6,600	660	660	660
CHP savings	-	-	-	-	3,960	3,960	2,574	2,574	3,960	396	396	396
Telephone	-	-	-	-	50	50	50	50	50	50	50	50
Postage and stationery	-	-	-	-	15	15	15	15	15	15	15	15
Insurance	-	-	-	-	1,204	1,204	1,204	1,204	1,204	1,204	1,204	1,204
Advertising	-	-	-	-	250	250	250	250	250	250	250	250
Travel & subsistence	-	-	-	-	25	25	25	25	25	25	25	25
Security costs	-	-	-	-	167	166	167	167	166	167	167	166
Computer costs/web support	-	-	-	-	80	80	80	80	80	80	80	80
Repairs and renewals	-	-	-	-	1,450	1,450	3,350	3,350	1,450	350	350	350
Bank charges	-	-	-	-	50	50	50	50	50	50	50	50
Sundry/contingency	-	-	-	-	300	300	300	300	300	300	300	300
	-	-	-	-	13,073	12,541	14,149	13,248	12,271	5,029	5,028	5,027
NET PROFIT/(LOSS)	-	-	-	-	9,202	6,398	15,601	20,812	16,431	3,794	5,063	5,227

Broomhill Pool
Summary Profit and Loss account

	Year ended 31 December 2013											
	January	February	March	April	May	June	July	August	September	October	November	December
	£	£	£	£	£	£	£	£	£	£	£	£
Turnover	5	4	4	4	5	4	5	4	4	4	5	4
Pool admission	-	-	-	-	33,845	21,480	28,355	28,355	3,731	1,754	195	-
Café /buffet sales	-	-	-	-	2,478	9,292	23,540	23,540	3,097	-	-	-
Swim Shop Sales	-	-	-	-	121	182	298	298	63	-	-	-
Car park	-	-	-	-	476	2,081	6,627	6,627	1,040	-	-	-
	-	-	-	-	36,920	33,034	58,820	58,820	7,932	1,754	195	-
Cost of sales												
Pool salaries	250	200	200	200	10,740	8,592	18,605	14,884	8,592	250	200	200
Café/buffet purchases	-	-	-	-	826	3,097	7,847	7,847	1,032	-	-	-
Café/buffet salaries	-	-	-	-	3,377	2,702	3,377	2,702	2,702	-	-	-
Swim Shop purchases	-	-	-	-	69	103	168	168	36	-	-	-
Car park costs	-	-	-	-	52	103	206	206	52	-	-	-
	250	200	200	200	15,063	14,597	30,203	25,806	12,414	250	200	200
GROSS PROFIT/(LOSS)	- 250 -	- 200 -	- 200 -	- 200 -	21,857	18,438	28,618	33,014 -	4,482	1,504 -	5 -	200
Gross Profit %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	59.20%	55.81%	48.65%	56.13%	-56.50%	85.75%	-2.61%	#DIV/0!
Administrative expenses												
Management salaries	-	-	-	-	1,545	1,236	1,545	1,236	1,236	-	-	-
Employers NIC on management salaries	-	-	-	-	198	158	198	158	158	-	-	-
Education officer	-	-	-	-	2,091	1,673	2,091	1,673	1,673	-	-	-
Employers NIC on education officer's sa	-	-	-	-	268	214	268	214	214	-	-	-
Water rates	680	680	680	680	680	680	680	680	680	680	680	680
Rates	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190
Waste removal	128	128	128	128	128	128	128	128	128	128	128	128
Chemicals	300	300	300	300	816	816	816	816	816	300	300	300
Uniforms	-	-	-	-	-	278	103	-	-	-	-	-
Cleaning	25	26	25	26	88	88	88	88	88	26	25	25
Light and heat	673	673	673	673	6,732	6,732	4,376	4,376	6,732	673	673	673
CHP savings	404 -	404 -	404 -	404 -	4,039 -	4,039 -	2,625 -	2,625 -	4,039 -	404 -	404 -	404
Telephone	52	52	52	52	52	52	52	52	52	52	52	52
Postage and stationery	15	15	15	15	15	15	15	15	15	15	15	15
Insurance	1,459	1,459	1,459	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228
Advertising	255	255	255	255	255	255	255	255	255	255	255	255
Travel & subsistence	26	26	26	26	26	26	26	26	26	26	26	26
Security costs	172	172	172	172	172	171	172	172	171	172	172	171
Computer costs/web support	82	82	82	82	82	82	82	82	82	82	82	82
Repairs and renewals	372	372	372	371	1,494	1,494	3,451	3,451	1,494	361	361	361
Bank charges	52	52	52	52	52	52	52	52	52	52	52	52
Sundry/contingency	309	309	309	309	309	309	309	309	309	309	309	309
	5,386	5,387	5,386	5,155	13,380	12,837	14,498	13,574	12,559	5,144	5,143	5,142
NET PROFIT/(LOSS)	- 5,636 -	- 5,587 -	- 5,586 -	- 5,355	8,476	5,601	14,120	19,440 -	17,040 -	3,640 -	5,148 -	5,342

Broomhill Pool
Summary Profit and Loss account

	Year ended 31 December 2014											
	January	February	March	April	May	June	July	August	September	October	November	December
	£	£	£	£	£	£	£	£	£	£	£	£
Turnover	5	4	4	4	5	4	5	4	4	4	5	4
Pool admission	-	-	-	-	37,069	23,160	30,039	30,039	3,952	2,042	227	-
Café /buffet sales	-	-	-	-	2,678	10,044	25,445	25,445	3,348	-	-	-
Swim Shop Sales	-	-	-	-	124	185	304	304	64	-	-	-
Car park	-	-	-	-	521	2,231	7,066	7,066	1,116	-	-	-
	-	-	-	-	40,392	35,621	62,853	62,853	8,481	2,042	227	-
Cost of sales												
Pool salaries	250	200	200	200	10,955	8,764	18,977	15,181	8,764	250	200	200
Café/buffet purchases	-	-	-	-	893	3,348	8,482	8,482	1,116	-	-	-
Café/buffet salaries	-	-	-	-	3,445	2,756	3,445	2,756	2,756	-	-	-
Swim Shop purchases	-	-	-	-	70	105	171	171	37	-	-	-
Car park costs	-	-	-	-	53	106	212	212	53	-	-	-
	250	200	200	200	15,415	15,079	31,287	26,802	12,725	250	200	200
GROSS PROFIT/(LOSS)	- 250 -	200 -	200 -	200	24,977	20,542	31,567	36,051 -	4,245	1,792	27 -	200
Gross Profit %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	61.84%	57.67%	50.22%	57.36%	-50.05%	87.76%	11.85%	#DIV/0!
Administrative expenses												
Management salaries	-	-	-	-	1,591	1,273	1,591	1,273	1,273	-	-	-
Employers NIC on management salaries	-	-	-	-	204	163	204	163	163	-	-	-
Education officer	-	-	-	-	2,133	1,706	2,133	1,706	1,706	-	-	-
Employers NIC on education officer's sa	-	-	-	-	273	218	273	218	218	-	-	-
Water rates	694	694	694	694	694	694	694	694	694	694	694	694
Rates	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Waste removal	130	130	130	130	130	130	130	130	130	130	130	130
Chemicals	309	309	309	309	840	840	840	840	840	309	309	309
Uniforms	-	-	-	-	-	286	106	-	-	-	-	-
Cleaning	26	27	26	27	91	91	91	91	91	27	26	26
Light and heat	687	687	687	687	6,867	6,867	4,463	4,463	6,867	687	687	687
CHP savings	412	412	412	412	4,120	4,120	2,678	2,678	4,120	412	412	412
Telephone	54	54	54	54	53	53	53	53	53	53	53	53
Postage and stationery	16	16	16	16	16	16	16	16	16	16	16	16
Insurance	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253
Advertising	260	260	260	260	260	260	260	260	260	260	260	260
Travel & subsistence	27	27	27	27	27	27	27	27	27	27	27	27
Security costs	177	177	177	177	177	176	177	177	176	177	177	176
Computer costs/web support	84	84	84	84	85	85	85	85	85	85	85	85
Repairs and renewals	383	383	383	382	1,538	1,538	3,554	3,554	1,538	371	371	371
Bank charges	54	54	54	54	53	53	53	53	53	53	53	53
Sundry/contingency	318	318	318	318	318	318	318	318	318	318	318	318
	5,272	5,273	5,272	5,272	13,696	13,141	14,857	13,910	12,855	5,261	5,260	5,259
NET PROFIT/(LOSS)	- 5,522 -	5,473 -	5,472 -	5,472	11,281	7,401	16,710	22,141 -	17,100 -	3,469 -	5,233 -	5,459

Broomhill Pool
Summary Profit and Loss account

	Year ended 31 December 2015											
	January	February	March	April	May	June	July	August	September	October	November	December
	£	£	£	£	£	£	£	£	£	£	£	£
Turnover	5	4	4	4	5	4	5	4	4	4	5	4
Pool admission	-	-	-	-	39,544	24,561	31,641	31,641	4,163	2,287	254	-
Café /buffet sales	-	-	-	-	2,837	10,638	26,951	26,951	3,546	-	-	-
Swim Shop Sales	-	-	-	-	126	189	310	310	66	-	-	-
Car park	-	-	-	-	565	2,375	7,481	7,481	1,188	-	-	-
	-	-	-	-	43,072	37,764	66,382	66,382	8,963	2,287	254	-
Cost of sales												
Pool salaries	250	200	200	200	11,174	8,939	19,356	15,485	8,939	250	200	200
Café/buffet purchases	-	-	-	-	946	3,546	8,984	8,984	1,182	-	-	-
Café/buffet salaries	-	-	-	-	3,514	2,811	3,514	2,811	2,811	-	-	-
Swim Shop purchases	-	-	-	-	71	107	175	175	37	-	-	-
Car park costs	-	-	-	-	55	109	219	219	55	-	-	-
	250	200	200	200	15,759	15,512	32,247	27,673	13,024	250	200	200
GROSS PROFIT/(LOSS)	- 250 -	- 200 -	- 200 -	- 200 -	27,313	22,252	34,136	38,710 -	4,061	2,037	54 -	200
Gross Profit %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	63.41%	58.92%	51.42%	58.31%	-45.31%	89.07%	21.29%	#DIV/0!
Administrative expenses												
Management salaries	-	-	-	-	1,639	1,311	1,639	1,311	1,311	-	-	-
Employers NIC on management salaries	-	-	-	-	210	168	210	168	168	-	-	-
Education officer	-	-	-	-	2,175	1,740	2,175	1,740	1,740	-	-	-
Employers NIC on education officer's sa	-	-	-	-	278	223	278	223	223	-	-	-
Water rates	707	707	707	707	707	707	707	707	707	707	707	707
Rates	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238
Waste removal	133	133	133	133	133	133	133	133	133	133	133	133
Chemicals	318	318	318	318	866	866	866	866	866	318	318	318
Uniforms	-	-	-	-	-	295	109	-	-	-	-	-
Cleaning	27	28	27	28	93	93	93	93	93	28	27	27
Light and heat	700	700	700	700	7,004	7,004	4,553	4,553	7,004	700	700	700
CHP savings	420 -	420 -	420 -	420 -	4,202 -	4,202 -	2,732 -	2,732 -	4,202 -	420 -	420 -	420
Telephone	55	55	55	55	55	55	55	55	55	55	55	55
Postage and stationery	16	16	16	16	16	16	16	16	16	16	16	16
Insurance	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278	1,278
Advertising	265	265	265	265	265	265	265	265	265	265	265	265
Travel & subsistence	27	27	27	27	27	27	27	27	27	27	27	27
Security costs	182	182	182	182	182	181	182	182	181	182	182	181
Computer costs/web support	87	87	87	87	87	87	87	87	87	87	87	87
Repairs and renewals	395	395	395	394	1,584	1,584	3,661	3,661	1,584	382	382	382
Bank charges	55	55	55	55	55	55	55	55	55	55	55	55
Sundry/contingency	328	328	328	328	328	328	328	328	328	328	328	328
	5,392	5,393	5,392	5,392	14,020	13,453	15,225	14,255	13,158	5,381	5,379	5,378
NET PROFIT/(LOSS)	- 5,642 -	- 5,593 -	- 5,592 -	- 5,592	13,293	8,798	18,911	24,454 -	17,220 -	3,344 -	5,325 -	5,578

Broomhill Pool												
Summary Profit and Loss account												
Year ended 31 December 2016												
	January	February	March	April	May	June	July	August	September	October	November	December
	£	£	£	£	£	£	£	£	£	£	£	£
Turnover	5	4	4	4	5	4	5	4	4	4	5	4
Pool admission	-	-	-	-	42,094	25,999	33,275	33,275	4,378	2,562	285	-
Café /buffet sales	-	-	-	-	3,022	11,331	28,704	28,704	3,777	-	-	-
Swim Shop Sales	-	-	-	-	129	193	316	316	67	-	-	-
Car park	-	-	-	-	611	2,524	7,908	7,908	1,262	-	-	-
	-	-	-	-	45,855	40,046	70,203	70,203	9,484	2,562	285	-
Cost of sales												
Pool salaries	250	200	200	200	11,397	9,118	19,743	15,795	9,118	250	200	200
Café/buffet purchases	-	-	-	-	1,007	3,777	9,568	9,568	1,259	-	-	-
Café/buffet salaries	-	-	-	-	3,584	2,867	3,584	2,867	2,867	-	-	-
Swim Shop purchases	-	-	-	-	73	109	178	178	38	-	-	-
Car park costs	-	-	-	-	56	113	225	225	56	-	-	-
	250	200	200	200	16,117	15,984	33,299	28,633	13,338	250	200	200
GROSS PROFIT/(LOSS)	- 250	- 200	- 200	- 200	29,738	24,062	36,904	41,570	- 3,854	2,312	85	- 200
Gross Profit %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	64.85%	60.09%	52.57%	59.21%	-40.64%	90.24%	29.73%	#DIV/0!
Administrative expenses												
Management salaries	-	-	-	-	1,688	1,351	1,688	1,351	1,351	-	-	-
Employers NIC on management salaries	-	-	-	-	216	173	216	173	173	-	-	-
Education officer	-	-	-	-	2,219	1,775	2,219	1,775	1,775	-	-	-
Employers NIC on education officer's sa	-	-	-	-	284	227	284	227	227	-	-	-
Water rates	722	722	722	722	722	722	722	722	722	722	722	722
Rates	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263
Waste removal	135	135	135	135	135	135	135	135	135	135	135	135
Chemicals	328	328	328	328	892	892	892	892	892	328	328	328
Uniforms	-	-	-	-	-	304	113	-	-	-	-	-
Cleaning	27	28	27	28	96	96	96	96	96	28	27	27
Light and heat	714	714	714	714	7,144	7,144	4,644	4,644	7,144	714	714	714
CHP savings	429	429	429	429	4,286	4,286	2,786	2,786	4,286	429	429	429
Telephone	57	57	57	57	56	56	56	56	56	56	56	56
Postage and stationery	17	17	17	17	17	17	17	17	17	17	17	17
Insurance	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303
Advertising	271	271	271	271	271	271	271	271	271	271	271	271
Travel & subsistence	28	28	28	28	28	28	28	28	28	28	28	28
Security costs	188	188	188	188	188	187	188	188	187	188	188	187
Computer costs/web support	90	90	90	90	90	90	90	90	90	90	90	90
Repairs and renewals	406	406	406	405	1,632	1,632	3,770	3,770	1,632	394	394	394
Bank charges	57	57	57	57	56	56	56	56	56	56	56	56
Sundry/contingency	338	338	338	338	338	338	338	338	338	338	338	338
	5,515	5,516	5,515	5,515	14,352	13,773	15,603	14,609	13,469	5,503	5,502	5,501
NET PROFIT/(LOSS)	- 5,765	- 5,716	- 5,715	- 5,715	15,386	10,289	21,301	26,961	- 17,324	- 3,191	- 5,417	- 5,701

Broomhill Pool
Pool assumptions

1. Pool open from 7am to 9am and from 10am to 6.30pm seven days a week, from 1st week in May to last week in September

2. Attendance numbers - historical data Summer:

1999	15,969
2000	13,158
2001	18,282
2002	15,781

3. Attendance - projected data

This is based on ticket sales

	Total summer	Summer tickets					Total winter	Winter swim
		Individual	OAP/U15's	Family	Season adult	Season Child		
2012	24,650	8,600	4,650	10,800	400	200	100	100
2013	23,695	8,275	4,450	10,400	380	190	105	105
2014	24,650	8,600	4,650	10,800	400	200	110	110
2015	25,590	8,950	4,825	11,200	410	205	112	112
2016	26,530	9,300	5,000	11,600	420	210	115	115

4. Assume family ticket = 2 adults 2 children

5. Charges for Pool

	Day ticket				
	2012 £	2013 £	2014 £	2015 £	2016 £
Adult	5.00	5.10	5.20	5.25	5.30
Concession	3.00	3.10	3.15	3.20	3.25
Family	13.00	13.25	13.50	13.75	14.00
Season ticket adult	100.00	105.00	110.00	115.00	120.00
Season ticket concession	50.00	52.50	54.00	55.50	57.00
Winter swim club	20.00	22.50	25.00	27.50	30.00

6. Seasonality of attendance based on past experience at Broomhill

7. Pool to be heated at outlying periods of summer season only and not in winter months

8. Staffing as follows based on hourly rates for seven days a week, throughout the season

1 Supervisor
2 Other lifeguards
3 Seasonal lifeguards
1 summer season receptionist

Salary numbers detailed on wages page

9. Overhead costs based on costs incurred by equivalent pools, by reference to quotations or BCIS data

10. Costs inflated at 2% per annum

11. Swim club in operation in winter months. Pool will be open for for two hours each morning to members of swim club only from October to April

12. Swimmers in winter swim club do so at own risk, and part of membership fee covers insurance.

13. No lifeguards will be on duty during swim club.

14. A caretaker will be employed on £50 per week during the winter months to attend the pool out of season, and report/deal with any damages.

15. Table 3 shows the number of season tickets sold. It is assumed that each season ticket holder attends 10 times on average during the season. Therefore actual attendance levels included in the forecasts are:

	Total summer
2012	30,050
2013	28,825
2014	30,050
2015	31,125
2016	32,200

16. VAT is charged on income at 17.5%

Broomhill Pool
Pool profit and loss

	January	February	March	April	Year ended 31 December 2012			August	September	October	November	December
					May	June	July					
Seasonality	-	-	-	-	4.00%	15.00%	38.00%	38.00%	5.00%	-	-	-
Weeks	5	4	4	4	5	4	5	4	4	5	4	4
Total attendance (ticket sales)	-	-	-	-	1,412	3,758	9,139	9,139	1,203	90	10	-
Total attendance (turnstiles)	-	-	-	-	1,202	4,508	11,419	11,419	1,503	1,125	800	400
Adults (Full Day)												
Number of visitors	-	-	-	-	344	1,290	3,268	3,268	430	-	-	-
Entrance fee	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00	£5.00
	£0.00	£0.00	£0.00	£0.00	£1,720.00	£6,450.00	£16,340.00	£16,340.00	£2,150.00	£0.00	£0.00	£0.00
U15's, OAP's, disabled												
Number of visitors	-	-	-	-	186	698	1,767	1,767	233	-	-	-
Entrance fee	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00
	£0.00	£0.00	£0.00	£0.00	£558.00	£2,092.50	£5,301.00	£5,301.00	£697.50	£0.00	£0.00	£0.00
Family Tickets												
Number of families (4 people)	-	-	-	-	108	405	1,026	1,026	135	-	-	-
Number of visitors	-	-	-	-	432	1,620	4,104	4,104	540	-	-	-
Entrance fee	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00	£13.00
	£0.00	£0.00	£0.00	£0.00	£1,404.00	£5,265.00	£13,338.00	£13,338.00	£1,755.00	£0.00	£0.00	£0.00
Total daily tickets	-	-	-	-	3,682	13,808	34,979	34,979	4,603	-	-	-
Season Tickets - Adult												
Number of tickets	-	-	-	-	75%	25%	0%	0%	-	-	-	-
Average attendance	-	-	-	-	300	100	-	-	-	-	-	-
Season ticket price (summer season)	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00	£100.00
	£0.00	£0.00	£0.00	£0.00	£30,000.00	£10,000.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Season Tickets - Junior												
Number of tickets	-	-	-	-	150	50	-	-	-	-	-	-
Average attendance	-	-	-	-	80	300	760	760	100	-	-	-
Season ticket price (6m)	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00
	£0.00	£0.00	£0.00	£0.00	£7,500.00	£2,500.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total summer season ticket sales	£0.00	£0.00	£0.00	£0.00	£37,500.00	£12,500.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Winter swim membership												
Number of tickets	-	-	-	-	-	-	-	-	90	10	-	-
Average attendance	-	-	-	-	-	-	-	-	1,125	800	400	-
Membership fee	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00
	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,800.00	£200.00	£0.00
Gross Income					41,182	26,308	34,979	34,979	4,603	1,800	200	-
Less VAT at 17.5%					(7,207)	(4,604)	(6,121)	(6,121)	(805)	(315)	(35)	0
Net Income					33,975	21,704	28,858	28,858	3,797	1,485	165	-
Cost of sales - wages												
Supervisor	1	-	-	-	2,756	2,205	2,756	2,205	2,205	-	-	-
Lifeguards	2	-	-	-	4,557	3,646	4,557	3,646	3,646	-	-	-
Additional lifeguards	3	-	-	-	-	-	6,836	5,468	-	-	-	-
Summer reception	1	-	-	-	2,021	1,617	2,021	1,617	1,617	-	-	-
Bags/changing	1	-	-	-	-	-	-	-	-	-	-	-
Winter caretaker	-	-	-	-	-	-	-	-	-	250	200	200
Employers NIC	-	-	-	-	1,195	956	2,070	1,656	956	-	-	-
Total costs	-	-	-	-	10,529	8,423	18,240	14,592	8,423	250	200	200
Gross profit/loss	-	-	-	-	23,446	13,280	10,618	14,266	4,626	1,235	35	200

Broomhill Pool
Pool profit and loss

	Year ended 31 December 2013												Year ended 31 December 2014											
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
Seasonality	0	0	0	0	4.00%	15.00%	38.00%	38.00%	5.00%	0	0	0	-	-	-	-	4.00%	15.00%	38.00%	38.00%	5.00%	-	-	-
Weeks	5	4	4	4	5	4	5	4	4	5	4	4	5	4	4	4	5	4	5	4	4	5	4	4
Total attendance (ticket sales)	-	-	-	-	1,353	3,611	8,788	8,788	1,156	95	11	-	-	-	-	-	1,412	3,758	9,139	9,139	1,203	99	11	-
Total attendance (turnstiles)	500	800	1,000	1,000	1,153	4,324	10,954	10,954	1,441	1,181	840	420	525	840	1,050	1,050	1,202	4,508	11,419	11,419	1,503	1,238	880	440
Adults (Full Day)																								
Number of visitors	-	-	-	-	331	1,241	3,145	3,145	414	95	11	-	-	-	-	-	344	1,290	3,268	3,268	430	99	11	-
Entrance fee	£5.10	£5.10	£5.10	£5.10	£3.10	£3.10	£3.10	£3.10	£5.10	£5.10	£5.10	£5.10	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20	£5.20
	£0.00	£0.00	£0.00	£0.00	£1,688.10	£6,330.38	£16,036.95	£16,036.95	£2,110.13	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,788.80	£6,708.00	£16,993.60	£16,993.60	£2,236.00	£0.00	£0.00	£0.00
U15's, OAP's, disabled																								
Number of visitors	-	-	-	-	178	668	1,691	1,691	223	-	-	-	-	-	-	-	186	698	1,767	1,767	233	-	-	-
Entrance fee	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.10	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15	£3.15
	£0.00	£0.00	£0.00	£0.00	£551.80	£2,069.25	£5,242.10	£5,242.10	£689.75	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£585.90	£2,197.13	£5,566.05	£5,566.05	£732.38	£0.00	£0.00	£0.00
Family Tickets																								
Number of families (4 people)	-	-	-	-	104	390	988	988	130	-	-	-	-	-	-	-	108	405	1,026	1,026	135	-	-	-
Number of visitors	-	-	-	-	416	1,560	3,952	3,952	520	-	-	-	-	-	-	-	432	1,620	4,104	4,104	540	-	-	-
Entrance fee	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.25	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50	£13.50
	£0.00	£0.00	£0.00	£0.00	£1,378.00	£5,167.50	£13,091.00	£13,091.00	£1,722.50	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,458.00	£5,467.50	£13,851.00	£13,851.00	£1,822.50	£0.00	£0.00	£0.00
Total daily tickets	-	-	-	-	3,618	13,567	34,370	34,370	4,522	-	-	-	-	-	-	-	3,833	14,373	36,411	36,411	4,791	-	-	-
Season Tickets - Adult																								
Number of tickets	-	-	-	-	75%	25%	0%	0%	-	-	-	-	-	-	-	-	75%	25%	0%	0%	-	-	-	-
Average attendance	-	-	-	-	285	95	-	-	300	-	-	-	-	-	-	-	300	100	-	-	-	-	-	-
Season ticket price (summer season)	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£105.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00	£110.00
	£0.00	£0.00	£0.00	£0.00	£29,925.00	£9,975.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£33,000.00	£11,000.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Season Tickets - Junior																								
Number of tickets	-	-	-	-	143	48	-	-	-	-	-	-	-	-	-	-	150	50	-	-	-	-	-	-
Average attendance	-	-	-	-	76	285	722	722	95	-	-	-	-	-	-	-	80	300	760	760	100	-	-	-
Season ticket price (6m)	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£52.50	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00	£54.00
	£0.00	£0.00	£0.00	£0.00	£7,481.25	£2,493.75	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£8,100.00	£2,700.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total summer season ticket sales	£0.00	£0.00	£0.00	£0.00	£37,406.25	£12,468.75	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£41,100.00	£13,700.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Winter swim membership																								
Number of tickets	-	-	-	-	-	-	-	-	95	11	-	-	-	-	-	-	-	-	-	-	-	99	11	-
Average attendance	500	800	1,000	1,000	-	-	-	-	-	1,181	840	420	525	840	1,050	1,050	-	-	-	-	-	1,238	880	440
Membership fee	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£22.50	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00	£25.00
	-	-	-	-	-	-	-	-	2,126	236	-	-	-	-	-	-	-	-	-	-	-	2,475	275	-
Gross Income	-	-	-	-	41,024	26,036	34,370	34,370	4,522	2,126	236	-	-	-	-	-	44,933	28,073	36,411	36,411	4,791	2,475	275	-
Less VAT at 17.5%	0	0	0	0	(7,179)	(4,556)	(6,015)	(6,015)	(791)	(372)	(41)	0	0	0	0	0	(7,863)	(4,913)	(6,372)	(6,372)	(838)	(433)	(48)	0
Net Income	-	-	-	-	33,845	21,480	28,355	28,355	3,731	1,754	195	-	-	-	-	-	37,069	23,160	30,039	30,039	3,952	2,042	227	-
Cost of sales - wages																								
Supervisor	1	-	-	-	2,811	2,249	2,811	2,249	2,249	-	-	-	-	-	-	-	2,868	2,294	2,868	2,294	2,294	-	-	-
Lifeguards	2	-	-	-	4,648	3,719	4,648	3,719	3,719	-	-	-	-	-	-	-	4,741	3,793	4,741	3,793	3,793	-	-	-
Additional lifeguards	3	-	-	-	6,972	5,578	6,972	5,578	-	-	-	-	-	-	-	-	7,112	5,689	7,112	5,689	-	-	-	-
Summer reception	1	-	-	-	2,062	1,649	2,062	1,649	1,649	-	-	-	-	-	-	-	2,103	1,682	2,103	1,682	1,682	-	-	-
Bagging/charging	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Winter caretaker	250	200	200	200	-	-	-	-	-	250	200	200	250	200	200	200	-	-	-	-	-	250	200	200
Employers NIC	-	-	-	-	1,219	975	2,111	1,689	975	-	-	-	-	-	-	-	1,243	994	2,153	1,723	994	-	-	-
Total costs	250	200	200	200	10,740	8,592	18,605	14,884	8,592	250	200	200	250	200	200	200	10,955	8,764	18,977	15,181	8,764	250	200	200
Gross profit/loss	-	250	-	200	-	200	23,105	12,888	9,751	13,472	-	4,861	1,504	-	5	-	200	-	250	-	200	-	200	-

Broomhill Pool
Pool profit and loss

	Year ended 31 December 2015												Year ended 31 December 2016												
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	
Seasonality	-	-	-	-	4.00%	15.00%	38.00%	38.00%	5.00%	-	-	-	-	-	-	-	4.00%	15.00%	38.00%	38.00%	5.00%	-	-	-	
Weeks	5	4	4	4	5	4	5	4	4	5	4	4	5	4	4	4	5	4	5	4	4	5	4	4	
Total attendance (ticket sales)	-	-	-	-	1,460	3,900	9,491	9,491	1,249	101	11	-	-	-	-	-	1,509	4,043	9,842	9,842	1,295	104	12	-	
Total attendance (turnstiles)	550	880	1,100	1,113	1,245	4,669	11,828	11,828	1,556	1,260	896	448	560	896	1,120	1,120	1,288	4,830	12,236	12,236	1,610	1,294	920	460	
Adults (Full Day)																									
Number of visitors	-	-	-	-	358	1,343	3,401	3,401	448	-	-	-	-	-	-	-	372	1,395	3,534	3,534	465	104	12	-	
Entrance fee	£5.25	£5.25	£5.25	£5.25	£5.25	£5.25	£3.20	£3.20	£5.25	£5.25	£5.25	£5.25	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	£5.30	
	£0.00	£0.00	£0.00	£0.00	£1,879.50	£7,048.13	£17,856.25	£17,856.25	£2,349.38	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,971.60	£7,393.50	£18,730.20	£18,730.20	£2,464.50	£0.00	£0.00	£0.00	
U15's, OAP's, disabled																									
Number of visitors	-	-	-	-	193	724	1,834	1,834	241	-	-	-	-	-	-	-	200	750	1,900	1,900	250	-	-	-	
Entrance fee	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	
	£0.00	£0.00	£0.00	£0.00	£617.60	£2,316.00	£5,867.20	£5,867.20	£772.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£650.00	£2,437.50	£6,175.00	£6,175.00	£812.50	£0.00	£0.00	£0.00	
Family Tickets																									
Number of families (4 people)	-	-	-	-	112	420	1,064	1,064	140	-	-	-	-	-	-	-	116	435	1,102	1,102	145	-	-	-	
Number of visitors	-	-	-	-	448	1,680	4,256	4,256	560	-	-	-	-	-	-	-	464	1,740	4,408	4,408	580	-	-	-	
Entrance fee	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£13.75	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	£14.00	
	£0.00	£0.00	£0.00	£0.00	£1,540.00	£5,775.00	£14,630.00	£14,630.00	£1,925.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,624.00	£6,090.00	£15,428.00	£15,428.00	£2,030.00	£0.00	£0.00	£0.00	
Total daily tickets	-	-	-	-	4,037	15,139	38,352	38,352	5,046	-	-	-	-	-	-	-	4,246	15,921	40,333	40,333	5,307	-	-	-	
Season Tickets - Adult																									
Number of tickets	-	-	-	-	75%	25%	0%	0%	-	-	-	-	-	-	-	75%	25%	0%	0%	-	-	-	-		
Average attendance	-	-	-	-	308	103	-	-	-	-	-	-	-	-	-	315	105	-	-	-	-	-	-		
Season ticket price (summer season)	£115.00	£115.00	£115.00	£115.00	£115.00	£115.00	£115.00	£115.00	£115.00	£115.00	£115.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00	£120.00		
	£0.00	£0.00	£0.00	£0.00	£35,362.50	£11,787.50	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£37,800.00	£12,600.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Season Tickets - Junior																									
Number of tickets	-	-	-	-	154	51	-	-	-	-	-	-	-	-	-	158	53	-	-	-	-	-	-		
Average attendance	-	-	-	-	82	308	779	779	103	-	-	-	-	-	-	84	315	798	798	105	-	-	-		
Season ticket price (6m)	£55.50	£55.50	£55.50	£55.50	£55.50	£55.50	£55.50	£55.50	£55.50	£55.50	£55.50	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00	£57.00		
	£0.00	£0.00	£0.00	£0.00	£8,533.13	£2,844.38	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£8,977.50	£2,992.50	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Total summer season ticket sales	£0.00	£0.00	£0.00	£0.00	£43,895.63	£14,631.88	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£46,777.50	£15,592.50	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Winter swim membership																									
Number of tickets	-	-	-	-	-	-	-	-	-	101	11	-	-	-	-	-	-	-	-	-	-	104	12	-	
Average attendance	550	880	1,100	1,113	-	-	-	-	-	1,260	896	448	560	896	1,120	1,120	-	-	-	-	-	1,294	920	460	
Membership fee	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£27.50	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	£30.00	
	-	-	-	-	-	-	-	-	-	2,772	308	-	-	-	-	-	-	-	-	-	-	3,105	345	-	
Gross Income	-	-	-	-	47,933	29,771	38,352	38,352	5,046	2,772	308	-	-	-	-	-	51,023	31,514	40,333	40,333	5,307	3,105	345	-	
Less VAT at 17.5%	0	0	0	0	(8,388)	(5,210)	(6,712)	(6,712)	(883)	(485)	(54)	0	0	0	0	0	(8,029)	(5,515)	(7,058)	(7,058)	(929)	(543)	(60)	0	
Net Income	-	-	-	-	39,544	24,561	31,641	31,641	4,163	2,287	254	-	-	-	-	-	42,994	25,999	33,275	33,275	4,378	2,562	285	-	
Cost of sales - wages																									
Supervisor	1	-	-	-	2,925	2,340	2,925	2,340	2,340	-	-	-	-	-	-	-	2,983	2,387	2,983	2,387	2,387	-	-	-	
Lifeguards	2	-	-	-	4,836	3,869	4,836	3,869	3,869	-	-	-	-	-	-	-	4,933	3,946	4,933	3,946	3,946	-	-	-	
Additional lifeguards	3	-	-	-	7,254	5,803	7,254	5,803	5,803	-	-	-	-	-	-	-	7,399	5,919	7,399	5,919	5,919	-	-	-	
Summer reception	1	-	-	-	2,145	1,716	2,145	1,716	1,716	-	-	-	-	-	-	-	2,188	1,750	2,188	1,750	1,750	-	-	-	
Bagging/charging	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Winter caretaker	250	200	200	200	-	-	-	-	-	250	200	200	250	200	200	200	-	-	-	-	-	250	200	200	
Employers NIC	-	-	-	-	1,268	1,014	2,196	1,757	1,014	-	-	-	-	-	-	-	1,293	1,035	2,240	1,792	1,035	-	-	-	
Total costs	250	200	200	200	11,174	8,939	19,356	15,485	8,939	250	200	200	250	200	200	200	11,397	9,118	19,743	15,795	9,118	250	200	200	
Gross profit/loss	-	250	-	200	-	200	28,371	15,622	12,285	16,156	-	4,776	2,037	54	-	200	-	250	-	200	-	4,740	2,312	85	-

Broomhill Pool

Café/Buffer assumptions

1. Detailed at the top of the sheet are the assumptions re pool attendance numbers and the proportion that will buy drinks and food, and below this the details of average snack, meal and drink spend
2. Food costs are assumed to be 1/3 of the costs of sales
3. Labour costs: based on 1 kitchen assistant and 1 waitress at all times, an additional part time waitress for all lunchtimes
4. Limited hot food will be sold such as chips, pasties etc, as well as cold food such as sandwiches
5. VAT is charged on income at 17.5%

Broomhill Pool
Café/buffet profit and loss

	Year ended 31 December 2012											
	January	February	March	April	May	June	July	August	September	October	November	December
Attendance	-	-	-	-	1,202	4,508	11,419	11,419	1,503	1,125	800	400
Drinks proportion	0%	0%	0%	0%	75%	75%	75%	75%	75%	0%	0%	0%
Snacks proportion	0%	0%	0%	0%	35%	35%	35%	35%	35%	0%	0%	0%
Meal proportion	0%	0%	0%	0%	30%	30%	30%	30%	30%	0%	0%	0%
Other proportion	0%	0%	0%	0%	10%	10%	10%	10%	10%	0%	0%	0%
Drinks sales												
Number of purchases	-	-	-	-	902	3,381	8,564	8,564	1,127	-	-	-
Average price	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80	£0.80
	£0.00	£0.00	£0.00	£0.00	£721.20	£2,704.50	£6,851.40	£6,851.40	£901.50	£0.00	£0.00	£0.00
Snacks sales												
Number of purchases	-	-	-	-	421	1,578	3,997	3,997	526	-	-	-
Average price	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00	£2.00
	£0.00	£0.00	£0.00	£0.00	£841.40	£3,155.25	£7,993.30	£7,993.30	£1,051.75	£0.00	£0.00	£0.00
Meals sales												
Number of purchases	-	-	-	-	361	1,352	3,426	3,426	451	-	-	-
Average price	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75	£3.75
	£0.00	£0.00	£0.00	£0.00	£1,352.25	£5,070.94	£12,846.38	£12,846.38	£1,690.31	£0.00	£0.00	£0.00
Other												
Number of purchases	-	-	-	-	120	451	1,142	1,142	150	-	-	-
Average price	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60	£0.60
	£0.00	£0.00	£0.00	£0.00	£72.12	£270.45	£685.14	£685.14	£90.15	£0.00	£0.00	£0.00
Gross Café sales	-	-	-	-	2,987	11,201	28,376	28,376	3,734	-	-	-
Less VAT at 17.5%	0	0	0	0	(523)	(1,960)	(4,966)	(4,966)	(653)	0	0	0
Net Café sales	£0.00	£0.00	£0.00	£0.00	£2,464.25	£9,240.94	£23,410.38	£23,410.38	£3,080.31	£0.00	£0.00	£0.00
Café/Buffer purchases												
Cost at 1/3 of sales price	-	-	-	-	821	3,080	7,803	7,803	1,027	-	-	-
Café/Buffer salaries												
Kitchen assistant	-	-	-	-	1,386	1,109	1,386	1,109	1,109	-	-	-
Waitress 1	-	-	-	-	1,348	1,078	1,348	1,078	1,078	-	-	-
Waitress 2	-	-	-	-	578	462	578	462	462	-	-	-
	-	-	-	-	3,311	2,649	3,311	2,649	2,649	-	-	-
Gross profit	0	0	0	0	-1,668	3,512	12,296	12,958	-595	0	0	0

Broomhill Pool
Café/buffet profit and loss

	Year ended 31 December 2013											
	January	February	March	April	May	June	July	August	September	October	November	December
Attendance	500	800	1,000	1,000	1,153	4,324	10,954	10,954	1,441	1,181	840	420
Drinks proportion	0%	0%	0%	0%	75%	75%	75%	75%	75%	0%	0%	0%
Snacks proportion	0%	0%	0%	0%	35%	35%	35%	35%	35%	0%	0%	0%
Meal proportion	0%	0%	0%	0%	30%	30%	30%	30%	30%	0%	0%	0%
Other proportion	0%	0%	0%	0%	10%	10%	10%	10%	10%	0%	0%	0%
Drinks sales												
Number of purchases	-	-	-	-	865	3,243	8,215	8,215	1,081	-	-	-
Average price	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85	£0.85
	£0.00	£0.00	£0.00	£0.00	£735.04	£2,756.39	£6,982.86	£6,982.86	£918.80	£0.00	£0.00	£0.00
Snacks sales												
Number of purchases	-	-	-	-	404	1,513	3,834	3,834	504	-	-	-
Average price	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05	£2.05
	£0.00	£0.00	£0.00	£0.00	£827.28	£3,102.29	£7,859.14	£7,859.14	£1,034.10	£0.00	£0.00	£0.00
Meals sales												
Number of purchases	-	-	-	-	346	1,297	3,286	3,286	432	-	-	-
Average price	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95	£3.95
	£0.00	£0.00	£0.00	£0.00	£1,366.31	£5,123.64	£12,979.90	£12,979.90	£1,707.88	£0.00	£0.00	£0.00
Other												
Number of purchases	-	-	-	-	115	432	1,095	1,095	144	-	-	-
Average price	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65	£0.65
	£0.00	£0.00	£0.00	£0.00	£74.95	£281.04	£711.98	£711.98	£93.68	£0.00	£0.00	£0.00
Gross Café sales	-	-	-	-	3,004	11,263	28,534	28,534	3,754	-	-	-
Less VAT at 17.5%	0	0	0	0	(526)	(1,971)	(4,993)	(4,993)	(657)	0	0	0
Net Café sales	£0.00	£0.00	£0.00	£0.00	£2,477.94	£9,292.28	£23,540.44	£23,540.44	£3,097.43	£0.00	£0.00	£0.00
Café/Buffer purchases												
Cost at 1/3 of sales price	-	-	-	-	826	3,097	7,847	7,847	1,032	-	-	-
Café/Buffer salaries												
Kitchen assistant	-	-	-	-	1,414	1,131	1,414	1,131	1,131	-	-	-
Waitress 1	-	-	-	-	1,374	1,100	1,374	1,100	1,100	-	-	-
Waitress 2	-	-	-	-	589	471	589	471	471	-	-	-
	-	-	-	-	3,377	2,702	3,377	2,702	2,702	-	-	-
Gross profit	0	0	0	0	-1,725	3,493	12,316	12,992	-637	0	0	0

Broomhill Pool
Café/buffet profit and loss

	Year ended 31 December 2014											
	January	February	March	April	May	June	July	August	September	October	November	December
Attendance	525	840	1,050	1,050	1,202	4,508	11,419	11,419	1,503	1,238	880	440
Drinks proportion	0%	0%	0%	0%	75%	75%	75%	75%	75%	0%	0%	0%
Snacks proportion	0%	0%	0%	0%	35%	35%	35%	35%	35%	0%	0%	0%
Meal proportion	0%	0%	0%	0%	30%	30%	30%	30%	30%	0%	0%	0%
Other proportion	0%	0%	0%	0%	10%	10%	10%	10%	10%	0%	0%	0%
Drinks sales												
Number of purchases	-	-	-	-	902	3,381	8,564	8,564	1,127	-	-	-
Average price	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88	£0.88
	£0.00	£0.00	£0.00	£0.00	£793.32	£2,974.95	£7,536.54	£7,536.54	£991.65	£0.00	£0.00	£0.00
Snacks sales												
Number of purchases	-	-	-	-	421	1,578	3,997	3,997	526	-	-	-
Average price	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08	£2.08
	£0.00	£0.00	£0.00	£0.00	£875.06	£3,281.46	£8,313.03	£8,313.03	£1,093.82	£0.00	£0.00	£0.00
Meals sales												
Number of purchases	-	-	-	-	361	1,352	3,426	3,426	451	-	-	-
Average price	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15	£4.15
	£0.00	£0.00	£0.00	£0.00	£1,496.49	£5,611.84	£14,216.66	£14,216.66	£1,870.61	£0.00	£0.00	£0.00
Other												
Number of purchases	-	-	-	-	120	451	1,142	1,142	150	-	-	-
Average price	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68	£0.68
	£0.00	£0.00	£0.00	£0.00	£81.74	£306.51	£776.49	£776.49	£102.17	£0.00	£0.00	£0.00
Gross Café sales	-	-	-	-	3,247	12,175	30,843	30,843	4,058	-	-	-
Less VAT at 17.5%	0	0	0	0	(568)	(2,131)	(5,397)	(5,397)	(710)	0	0	0
Net Café sales	£0.00	£0.00	£0.00	£0.00	£2,678.45	£10,044.17	£25,445.24	£25,445.24	£3,348.06	£0.00	£0.00	£0.00
Café/Buffer purchases												
Cost at 1/3 of sales price	-	-	-	-	893	3,348	8,482	8,482	1,116	-	-	-
Café/Buffer salaries												
Kitchen assistant	-	-	-	-	1,442	1,154	1,442	1,154	1,154	-	-	-
Waitress 1	-	-	-	-	1,402	1,122	1,402	1,122	1,122	-	-	-
Waitress 2	-	-	-	-	601	481	601	481	481	-	-	-
	-	-	-	-	3,445	2,756	3,445	2,756	2,756	-	-	-
Gross profit	0	0	0	0	-1,659	3,940	13,519	14,208	-524	0	0	0

Broomhill Pool
Café/buffet profit and loss

	Year ended 31 December 2015											
	January	February	March	April	May	June	July	August	September	October	November	December
Attendance	550	880	1,100	1,113	1,245	4,669	11,828	11,828	1,556	1,260	896	448
Drinks proportion	0%	0%	0%	0%	75%	75%	75%	75%	75%	0%	0%	0%
Snacks proportion	0%	0%	0%	0%	35%	35%	35%	35%	35%	0%	0%	0%
Meal proportion	0%	0%	0%	0%	30%	30%	30%	30%	30%	0%	0%	0%
Other proportion	0%	0%	0%	0%	10%	10%	10%	10%	10%	0%	0%	0%
Drinks sales												
Number of purchases	-	-	-	-	934	3,502	8,871	8,871	1,167	-	-	-
Average price	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92	£0.92
	£0.00	£0.00	£0.00	£0.00	£859.05	£3,221.44	£8,160.98	£8,160.98	£1,073.81	£0.00	£0.00	£0.00
Snacks sales												
Number of purchases	-	-	-	-	436	1,634	4,140	4,140	545	-	-	-
Average price	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12	£2.12
	£0.00	£0.00	£0.00	£0.00	£923.79	£3,464.21	£8,776.01	£8,776.01	£1,154.74	£0.00	£0.00	£0.00
Meals sales												
Number of purchases	-	-	-	-	374	1,401	3,548	3,548	467	-	-	-
Average price	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20	£4.20
	£0.00	£0.00	£0.00	£0.00	£1,568.70	£5,882.63	£14,902.65	£14,902.65	£1,960.88	£0.00	£0.00	£0.00
Other												
Number of purchases	-	-	-	-	125	467	1,183	1,183	156	-	-	-
Average price	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70	£0.70
	£0.00	£0.00	£0.00	£0.00	£87.15	£326.81	£827.93	£827.93	£108.94	£0.00	£0.00	£0.00
Gross Café sales	-	-	-	-	3,439	12,895	32,668	32,668	4,298	-	-	-
Less VAT at 17.5%	0	0	0	0	(602)	(2,257)	(5,717)	(5,717)	(752)	0	0	0
Net Café sales	£0.00	£0.00	£0.00	£0.00	£2,836.92	£10,638.45	£26,950.73	£26,950.73	£3,546.15	£0.00	£0.00	£0.00
Café/Buffer purchases												
Cost at 1/3 of sales price	-	-	-	-	946	3,546	8,984	8,984	1,182	-	-	-
Café/Buffer salaries												
Kitchen assistant	-	-	-	-	1,471	1,177	1,471	1,177	1,177	-	-	-
Waitress 1	-	-	-	-	1,430	1,144	1,430	1,144	1,144	-	-	-
Waitress 2	-	-	-	-	613	490	613	490	490	-	-	-
	-	-	-	-	3,514	2,811	3,514	2,811	2,811	-	-	-
Gross profit	0	0	0	0	-1,622	4,281	14,453	15,156	-447	0	0	0

Broomhill Pool
Café/buffet profit and loss

	Year ended 31 December 2016											
	January	February	March	April	May	June	July	August	September	October	November	December
Attendance	560	896	1,120	1,120	1,288	4,830	12,236	12,236	1,610	1,294	920	460
Drinks proportion	0%	0%	0%	0%	75%	75%	75%	75%	75%	0%	0%	0%
Snacks proportion	0%	0%	0%	0%	35%	35%	35%	35%	35%	0%	0%	0%
Meal proportion	0%	0%	0%	0%	30%	30%	30%	30%	30%	0%	0%	0%
Other proportion	0%	0%	0%	0%	10%	10%	10%	10%	10%	0%	0%	0%
Drinks sales												
Number of purchases	-	-	-	-	966	3,623	9,177	9,177	1,208	-	-	-
Average price	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98	£0.98
	£0.00	£0.00	£0.00	£0.00	£946.68	£3,550.05	£8,993.46	£8,993.46	£1,183.35	£0.00	£0.00	£0.00
Snacks sales												
Number of purchases	-	-	-	-	451	1,691	4,283	4,283	564	-	-	-
Average price	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15	£2.15
	£0.00	£0.00	£0.00	£0.00	£969.22	£3,634.58	£9,207.59	£9,207.59	£1,211.53	£0.00	£0.00	£0.00
Meals sales												
Number of purchases	-	-	-	-	386	1,449	3,671	3,671	483	-	-	-
Average price	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27	£4.27
	£0.00	£0.00	£0.00	£0.00	£1,649.93	£6,187.23	£15,674.32	£15,674.32	£2,062.41	£0.00	£0.00	£0.00
Other												
Number of purchases	-	-	-	-	129	483	1,224	1,224	161	-	-	-
Average price	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75	£0.75
	£0.00	£0.00	£0.00	£0.00	£96.60	£362.25	£917.70	£917.70	£120.75	£0.00	£0.00	£0.00
Gross Café sales	-	-	-	-	3,662	13,734	34,793	34,793	4,578	-	-	-
Less VAT at 17.5%	0	0	0	0	(641)	(2,403)	(6,089)	(6,089)	(801)	0	0	0
Net Café sales	£0.00	£0.00	£0.00	£0.00	£3,021.50	£11,330.64	£28,704.28	£28,704.28	£3,776.88	£0.00	£0.00	£0.00
Café/Buffer purchases												
Cost at 1/3 of sales price	-	-	-	-	1,007	3,777	9,568	9,568	1,259	-	-	-
Café/Buffer salaries												
Kitchen assistant	-	-	-	-	1,500	1,200	1,500	1,200	1,200	-	-	-
Waitress 1	-	-	-	-	1,459	1,167	1,459	1,167	1,167	-	-	-
Waitress 2	-	-	-	-	625	500	625	500	500	-	-	-
	-	-	-	-	3,584	2,867	3,584	2,867	2,867	-	-	-
Gross profit	0	0	0	0	-1,570	4,687	15,552	16,269	-349	0	0	0

Broomhill Pool

Swim shop assumptions

1. The swim shop is to be managed by the reception staff and therefore separate labour costs are not incurred
2. The swim shop does not make a considerable contribution but is merely a useful addition, selling swimwear, sun tan lotion, souvenirs etc.
3. The details of projected prices of items and number of items sold are summarised on the attached sheet
4. The assumed cost of sales are 45% of swimwear and 55% of swim equipment and souvenirs
5. VAT is charged on income at 17.5%

Broomhill Pool
Swim shop

	Year ended 31 December 2012											
	January	February	March	April	May	June	July	August	September	October	November	December
TURNOVER												
Clothing sales												
Number of purchases	-	-	-	-	10	15	25	25	5	-	-	-
Average price	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00	£12.00
	£0.00	£0.00	£0.00	£0.00	£120.00	£180.00	£300.00	£300.00	£60.00	£0.00	£0.00	£0.00
Swimming equipment and souvenirs												
Number of purchases	-	-	-	-	8	12	18	18	5	-	-	-
Average price	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00	£3.00
	£0.00	£0.00	£0.00	£0.00	£24.00	£36.00	£54.00	£54.00	£15.00	£0.00	£0.00	£0.00
Gross income	-	-	-	-	144	216	354	354	75	-	-	-
Less VAT at 17.5%	0	0	0	0	(25)	(38)	(62)	(62)	(13)	0	0	0
Total income	£0.00	£0.00	£0.00	£0.00	£118.80	£178.20	£292.05	£292.05	£61.88	£0.00	£0.00	£0.00
COST OF SALES												
Clothing sales												
	-	-	-	-	£54.00	£81.00	£135.00	£135.00	27	-	-	-
Swimming equipment												
	-	-	-	-	£13.20	£19.80	£29.70	£29.70	8	-	-	-
	£0.00	£0.00	£0.00	£0.00	£67.20	£100.80	£164.70	£164.70	£35.25	£0.00	£0.00	£0.00
GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£51.60	£77.40	£127.35	£127.35	£26.63	£0.00	£0.00	£0.00

Shop to be managed from front kiosk to reduce costs

Broomhill Pool
Swim shop

	Year ended 31 December 2013											
	January	February	March	April	May	June	July	August	September	October	November	December
TURNOVER												
Clothing sales												
Number of purchases	-	-	-	-	10	15	25	25	5	-	-	-
Average price	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24	£12.24
	£0.00	£0.00	£0.00	£0.00	£122.40	£183.60	£306.00	£306.00	£61.20	£0.00	£0.00	£0.00
Swimming equipment and souvenirs												
Number of purchases	-	-	-	-	8	12	18	18	5	-	-	-
Average price	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06	£3.06
	£0.00	£0.00	£0.00	£0.00	£24.48	£36.72	£55.08	£55.08	£15.30	£0.00	£0.00	£0.00
Gross income	-	-	-	-	147	220	361	361	77	-	-	-
Less VAT at 17.5%	-	-	-	-	26	39	63	63	13	-	-	-
Total income	£0.00	£0.00	£0.00	£0.00	£121.18	£181.76	£297.89	£297.89	£63.11	£0.00	£0.00	£0.00
COST OF SALES												
Clothing sales	-	-	-	-	£55.08	£82.62	£137.70	£137.70	28	-	-	-
Swimming equipment	-	-	-	-	£13.46	£20.20	£30.29	£30.29	8	-	-	-
	£0.00	£0.00	£0.00	£0.00	£68.54	£102.82	£167.99	£167.99	£35.96	£0.00	£0.00	£0.00
GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£52.63	£78.95	£129.90	£129.90	£27.16	£0.00	£0.00	£0.00

Shop to be managed from front kiosk to reduce costs

Broomhill Pool
Swim shop

	Year ended 31 December 2014											
	January	February	March	April	May	June	July	August	September	October	November	December
TURNOVER												
Clothing sales												
Number of purchases	-	-	-	-	10	15	25	25	5	-	-	-
Average price	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48	£12.48
	£0.00	£0.00	£0.00	£0.00	£124.85	£187.27	£312.12	£312.12	£62.42	£0.00	£0.00	£0.00
Swimming equipment and souvenirs												
Number of purchases	-	-	-	-	8	12	18	18	5	-	-	-
Average price	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12	£3.12
	£0.00	£0.00	£0.00	£0.00	£24.97	£37.45	£56.18	£56.18	£15.61	£0.00	£0.00	£0.00
Gross income	-	-	-	-	150	225	368	368	78	-	-	-
Less VAT at 17.5%	0	0	0	0	(26)	(39)	(64)	(64)	(14)	0	0	0
Total income	£0.00	£0.00	£0.00	£0.00	£123.60	£185.40	£303.85	£303.85	£64.37	£0.00	£0.00	£0.00
COST OF SALES												
Clothing sales	-	-	-	-	£56.18	£84.27	£140.45	£140.45	28	-	-	-
Swimming equipment	-	-	-	-	£13.73	£20.60	£30.90	£30.90	9	-	-	-
	£0.00	£0.00	£0.00	£0.00	£69.91	£104.87	£171.35	£171.35	£36.67	£0.00	£0.00	£0.00
GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£53.68	£80.53	£132.49	£132.49	£27.70	£0.00	£0.00	£0.00

Shop to be managed from front kiosk to reduce costs

**Broomhill Pool
Swim shop**

	Year ended 31 December 2015											
	January	February	March	April	May	June	July	August	September	October	November	December
TURNOVER												
Clothing sales												
Number of purchases	-	-	-	-	10	15	25	25	5	-	-	-
Average price	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73	£12.73
	£0.00	£0.00	£0.00	£0.00	£127.34	£191.02	£318.36	£318.36	£63.67	£0.00	£0.00	£0.00
Swimming equipment and souvenirs												
Number of purchases	-	-	-	-	8	12	18	18	5	-	-	-
Average price	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18	£3.18
	£0.00	£0.00	£0.00	£0.00	£25.47	£38.20	£57.31	£57.31	£15.92	£0.00	£0.00	£0.00
Gross income	-	-	-	-	153	229	376	376	80	-	-	-
Less VAT at 17.5%	0	0	0	0	(27)	(40)	(66)	(66)	(14)	0	0	0
Total income	£0.00	£0.00	£0.00	£0.00	£126.07	£189.11	£309.93	£309.93	£65.66	£0.00	£0.00	£0.00
COST OF SALES												
Clothing sales												
	-	-	-	-	£57.31	£85.96	£143.26	£143.26	29	-	-	-
Swimming equipment												
	-	-	-	-	£14.01	£21.01	£31.52	£31.52	9	-	-	-
	£0.00	£0.00	£0.00	£0.00	£71.31	£106.97	£174.78	£174.78	£37.41	£0.00	£0.00	£0.00
GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£54.76	£82.14	£135.14	£135.14	£28.25	£0.00	£0.00	£0.00

Shop to be managed from front kiosk to reduce costs

**Broomhill Pool
Swim shop**

	Year ended 31 December 2016											
	January	February	March	April	May	June	July	August	September	October	November	December
TURNOVER												
Clothing sales												
Number of purchases	-	-	-	-	10	15	25	25	5	-	-	-
Average price	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99	£12.99
	£0.00	£0.00	£0.00	£0.00	£129.89	£194.84	£324.73	£324.73	£64.95	£0.00	£0.00	£0.00
Swimming equipment and souvenirs												
Number of purchases	-	-	-	-	8	12	18	18	5	-	-	-
Average price	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25	£3.25
	£0.00	£0.00	£0.00	£0.00	£25.98	£38.97	£58.45	£58.45	£16.24	£0.00	£0.00	£0.00
Gross income	-	-	-	-	156	234	383	383	81	-	-	-
Less VAT at 17.5%	0	0	0	0	(27)	(41)	(67)	(67)	(14)	0	0	0
Total income	£0.00	£0.00	£0.00	£0.00	£128.59	£192.89	£316.12	£316.12	£66.98	£0.00	£0.00	£0.00
COST OF SALES												
Clothing sales												
	-	-	-	-	£58.45	£87.68	£146.13	£146.13	29	-	-	-
Swimming equipment												
	-	-	-	-	£14.29	£21.43	£32.15	£32.15	9	-	-	-
	£0.00	£0.00	£0.00	£0.00	£72.74	£109.11	£178.28	£178.28	£38.16	£0.00	£0.00	£0.00
GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£55.85	£83.78	£137.85	£137.85	£28.82	£0.00	£0.00	£0.00

Shop to be managed from front kiosk to reduce costs

Broomhill Pool
Car park assumptions

1. Charges as follows:

Car park		Costs
	Hours	£
Max no of cars	up to 2 hours	£1.50
40 spaces	2 to 3 hours	£2.00
Parking 8.00am til 6.00pm	3 to 4 hours	£3.50
10 hours	over 4 hours	£4.40
400	Max no of hours per day	

2. Car park based on 40 spaces, open seven days a week with charging hours from 8.00 am until 6.00 pm each day, i.e. a maximum of 10 chargeable hours per day. Car park to be pay and display
3. Assumptions re proportions of time used by facility users and average time spent by each at the car park is shown on the attached sheet.
4. The operation of the car park will be overseen by the pool staff, and therefore we would not expect any additional staffing costs from the operation of the car park
5. The car park will only be chargeable when the pool is open (i.e between the beginning of May until the end of September)
6. The car park is only utilised by pool users
7. Car park charges do not increase in 2013 and then increase by 10p for each band for the remaining 3 years
8. VAT is chargeable on income at 17.5%

Broomhill Pool
Car park profit and loss

	Year ended 31 December 2012											
	January	February	March	April	May	June	July	August	September	October	November	December
Maximum chargeable hours per day	-	-	-	-	400	400	400	400	400	-	-	-
No of non-bank holiday days per month	30	28	31	28	29	30	31	30	30	31	30	29
Max no of chargeable hours per month	-	-	-	-	11,600	12,000	12,400	12,000	12,000	-	-	-
<i>Attendance at Pool</i>												
No of people	-	-	-	-	1,202	4,508	11,419	11,419	1,503	-	-	-
Proportion of driving	15%	15%	15%	15%	50%	50%	50%	50%	50%	15%	15%	15%
Average no per car	1	1	1	1	2	3	3	3	2	1	1	1
Number of cars	-	-	-	-	301	751	1,903	1,903	376	-	-	-
Average length of stay (hrs)	-	-	-	-	3	4	5	5	4	2	2	1
Calculated no of hours	-	-	-	-	902	3,005	9,516	9,516	1,503	-	-	-
Average price per stay	£0.00	£0.00	£0.00	£0.00	£2.00	£3.50	£4.40	£4.40	£3.50	£1.50	£1.50	£1.50
INCOME	£0.00	£0.00	£0.00	£0.00	£601.00	£2,629.38	£8,373.93	£8,373.93	£1,314.69	£0.00	£0.00	£0.00
<i>Non-customers</i>												
Number of cars	-	-	-	-	-	-	-	-	-	-	-	-
Average length of stay (hrs)	5	5	5	5	5	5	5	5	5	5	5	5
Calculated no of hours	-	-	-	-	-	-	-	-	-	-	-	-
Average price per stay	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40
INCOME	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Gross income	-	-	-	-	601	2,629	8,374	8,374	1,315	-	-	-
Less VAT at 17.5%	0	0	0	0	(105)	(460)	(1,465)	(1,465)	(230)	0	0	0
Net income	£0.00	£0.00	£0.00	£0.00	£495.83	£2,169.23	£6,908.50	£6,908.50	£1,084.62	£0.00	£0.00	£0.00
<i>No of hours</i>	-	-	-	-	902	3,005	9,516	9,516	1,503	-	-	-
Car park costs	-	-	-	-	50	100	200	200	50	-	-	-
CAR PARK GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£445.83	£2,069.23	£6,708.50	£6,708.50	£1,034.62	£0.00	£0.00	£0.00
Car park												
Max no of cars						2012	2013	2014	2015	2015		
						Cost	Cost	Cost	Cost	Cost		
						1	1	1	1	1		
						£1.50	£1.50	£1.60	£1.70	£1.80		
						2	2	2	2	2		
						£1.50	£1.50	£1.60	£1.70	£1.80		
40 spaces						3	3	3	3	3		
						£2.00	£2.00	£2.10	£2.20	£2.30		
Parking 8.00am til 6.00pm						4	4	4	4	4		
						£3.50	£3.50	£3.60	£3.70	£3.80		
10 hours						5	5	5	5	5		
						£4.40	£4.40	£4.50	£4.60	£4.70		

Broomhill Pool
Car park profit and loss

	Year ended 31 December 2013											
	January	February	March	April	May	June	July	August	September	October	November	December
Maximum chargeable hours per day	-	-	-	-	400	400	400	400	400	-	-	-
No of non-bank holiday days per month	30	28	31	28	29	30	31	30	30	31	30	29
Max no of chargeable hours per month	-	-	-	-	11,600	12,000	12,400	12,000	12,000	-	-	-
<i>Attendance at Pool</i>												
No of people	-	-	-	-	1,153	4,324	10,954	10,954	1,441	-	-	-
Proportion of driving	15%	15%	15%	15%	50%	50%	50%	50%	50%	15%	15%	15%
Average no per car	1	1	1	1	2	3	3	3	2	1	1	1
Number of cars	-	-	-	-	288	721	1,826	1,826	360	-	-	-
Average length of stay (hrs)	1	1	2	2	3	4	5	5	4	2	2	1
Calculated no of hours	-	-	-	-	865	2,883	9,128	9,128	1,441	-	-	-
Average price per stay	£1.50	£1.50	£1.50	£1.50	£2.00	£3.50	£4.40	£4.40	£3.50	£1.50	£1.50	£1.50
INCOME	£0.00	£0.00	£0.00	£0.00	£576.50	£2,522.19	£8,032.57	£8,032.57	£1,261.09	£0.00	£0.00	£0.00
<i>Non-customers</i>												
Number of cars	-	-	-	-	-	-	-	-	-	-	-	-
Average length of stay (hrs)	5	5	5	5	5	5	5	5	5	5	5	5
Calculated no of hours	-	-	-	-	-	-	-	-	-	-	-	-
Average price per stay	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40	£4.40
INCOME	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Gross income	-	-	-	-	577	2,522	8,033	8,033	1,261	-	-	-
Less VAT at 17.5%	0	0	0	0	(101)	(441)	(1,406)	(1,406)	(221)	0	0	0
Net income	£0.00	£0.00	£0.00	£0.00	£475.61	£2,080.80	£6,626.87	£6,626.87	£1,040.40	£0.00	£0.00	£0.00
<i>No of hours</i>	-	-	-	-	865	2,883	9,128	9,128	1,441	-	-	-
Car park costs	0	0	0	0	52	103	206	206	52	0	0	0
CAR PARK GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£424.11	£1,977.80	£6,420.87	£6,420.87	£988.90	£0.00	£0.00	£0.00

Broomhill Pool
Car park profit and loss

	Year ended 31 December 2014											
	January	February	March	April	May	June	July	August	September	October	November	December
Maximum chargeable hours per day	-	-	-	-	400	400	400	400	400	-	-	-
No of non-bank holiday days per month	30	28	31	28	29	30	31	30	30	31	30	29
Max no of chargeable hours per month	-	-	-	-	11,600	12,000	12,400	12,000	12,000	-	-	-
<i>Attendance at Pool</i>												
No of people	-	-	-	-	1,202	4,508	11,419	11,419	1,503	-	-	-
Proportion of driving	15%	15%	15%	15%	50%	50%	50%	50%	50%	15%	15%	15%
Average no per car	1	1	1	1	2	3	3	3	2	1	1	1
Number of cars	-	-	-	-	301	751	1,903	1,903	376	-	-	-
Average length of stay (hrs)	1	1	2	2	3	4	5	5	4	2	2	1
Calculated no of hours	-	-	-	-	902	3,005	9,516	9,516	1,503	-	-	-
Average price per stay	£1.60	£1.60	£1.60	£1.60	£2.10	£3.60	£4.50	£4.50	£3.60	£1.60	£1.60	£1.60
INCOME	£0.00	£0.00	£0.00	£0.00	£631.05	£2,704.50	£8,564.25	£8,564.25	£1,352.25	£0.00	£0.00	£0.00
<i>Non-customers</i>												
Number of cars	-	-	-	-	-	-	-	-	-	-	-	-
Average length of stay (hrs)	5	5	5	5	5	5	5	5	5	5	5	5
Calculated no of hours	-	-	-	-	-	-	-	-	-	-	-	-
Average price per stay	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50	£4.50
INCOME	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Gross income	0	0	0	0	631	2,705	8,564	8,564	1,352	0	0	0
Less VAT at 17.5%	0	0	0	0	(110)	(473)	(1,499)	(1,499)	(237)	0	0	0
Net income	£0.00	£0.00	£0.00	£0.00	£520.62	£2,231.21	£7,065.51	£7,065.51	£1,115.61	£0.00	£0.00	£0.00
<i>No of hours</i>	-	-	-	-	902	3,005	9,516	9,516	1,503	-	-	-
Car park costs	0	0	0	0	53	106	212	212	53	0	0	0
CAR PARK GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£467.57	£2,125.12	£6,853.33	£6,853.33	£1,062.56	£0.00	£0.00	£0.00

Broomhill Pool
Car park profit and loss

	Year ended 31 December 2015											
	January	February	March	April	May	June	July	August	September	October	November	December
Maximum chargeable hours per day	-	-	-	-	400	400	400	400	400	-	-	-
No of non-bank holiday days per month	30	28	31	28	29	30	31	30	30	31	30	29
Max no of chargeable hours per month	-	-	-	-	11,600	12,000	12,400	12,000	12,000	-	-	-
<i>Attendance at Pool</i>												
No of people	-	-	-	-	1,245	4,669	11,828	11,828	1,556	-	-	-
Proportion of driving	15%	15%	15%	15%	50%	50%	50%	50%	50%	15%	15%	15%
Average no per car	1	1	1	1	2	3	3	3	2	1	1	1
Number of cars	-	-	-	-	311	778	1,971	1,971	389	-	-	-
Average length of stay (hrs)	1	1	2	2	3	4	5	5	4	2	2	1
Calculated no of hours	-	-	-	-	934	3,113	9,856	9,856	1,556	-	-	-
Average price per stay	£1.70	£1.70	£1.70	£1.70	£2.20	£3.70	£4.60	£4.60	£3.70	£1.70	£1.70	£1.70
INCOME	£0.00	£0.00	£0.00	£0.00	£684.75	£2,879.06	£9,067.75	£9,067.75	£1,439.53	£0.00	£0.00	£0.00
<i>Non-customers</i>												
Number of cars	-	-	-	-	-	-	-	-	-	-	-	-
Average length of stay (hrs)	5	5	5	5	5	5	5	5	5	5	5	5
Calculated no of hours	-	-	-	-	-	-	-	-	-	-	-	-
Average price per stay	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60	£4.60
INCOME	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Gross income	0	0	0	0	685	2,879	9,068	9,068	1,440	0	0	0
Less VAT at 17.5%	0	0	0	0	(120)	(504)	(1,587)	(1,587)	(252)	0	0	0
Net income	£0.00	£0.00	£0.00	£0.00	£564.92	£2,375.23	£7,480.89	£7,480.89	£1,187.61	£0.00	£0.00	£0.00
<i>No of hours</i>	-	-	-	-	934	3,113	9,856	9,856	1,556	-	-	-
Car park costs	0	0	0	0	55	109	219	219	55	0	0	0
CAR PARK GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£510.28	£2,265.95	£7,262.35	£7,262.35	£1,132.98	£0.00	£0.00	£0.00

Broomhill Pool
Car park profit and loss

	Year ended 31 December 2016											
	January	February	March	April	May	June	July	August	September	October	November	December
Maximum chargeable hours per day	-	-	-	-	400	400	400	400	400	-	-	-
No of non-bank holiday days per month	30	28	31	28	29	30	31	30	30	31	30	29
Max no of chargeable hours per month	-	-	-	-	11,600	12,000	12,400	12,000	12,000	-	-	-
<i>Attendance at Pool</i>												
No of people	-	-	-	-	1,288	4,830	12,236	12,236	1,610	-	-	-
Proportion of driving	15%	15%	15%	15%	50%	50%	50%	50%	50%	15%	15%	15%
Average no per car	1	1	1	1	2	3	3	3	2	1	1	1
Number of cars	-	-	-	-	322	805	2,039	2,039	403	-	-	-
Average length of stay (hrs)	1	1	2	2	3	4	5	5	4	2	2	1
Calculated no of hours	-	-	-	-	966	3,220	10,197	10,197	1,610	-	-	-
Average price per stay	£1.80	£1.80	£1.80	£1.80	£2.30	£3.80	£4.70	£4.70	£3.80	£1.80	£1.80	£1.80
INCOME	£0.00	£0.00	£0.00	£0.00	£740.60	£3,059.00	£9,584.87	£9,584.87	£1,529.50	£0.00	£0.00	£0.00
<i>Non-customers</i>												
Number of cars	-	-	-	-	-	-	-	-	-	-	-	-
Average length of stay (hrs)	5	5	5	5	5	5	5	5	5	5	5	5
Calculated no of hours	-	-	-	-	-	-	-	-	-	-	-	-
Average price per stay	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70	£4.70
INCOME	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Gross income	0	0	0	0	741	3,059	9,585	9,585	1,530	0	0	0
Less VAT at 17.5%	0	0	0	0	(130)	(535)	(1,677)	(1,677)	(268)	0	0	0
Net income	£0.00	£0.00	£0.00	£0.00	£611.00	£2,523.68	£7,907.52	£7,907.52	£1,261.84	£0.00	£0.00	£0.00
<i>No of hours</i>	-	-	-	-	966	3,220	10,197	10,197	1,610	-	-	-
Car park costs	0	0	0	0	56	113	225	225	56	0	0	0
CAR PARK GROSS PROFIT	£0.00	£0.00	£0.00	£0.00	£554.72	£2,411.12	£7,682.41	£7,682.41	£1,205.56	£0.00	£0.00	£0.00

Broomhill Pool
Summary of staff costs

	Annual inflation %	Hourly rate £	Daily hours Hrs	No of staff No.	2012 Cost per week £	2013 Cost per week £	2014 Cost per week £	2015 Cost per week £	2016 Cost per week £
Pool									
Lifeguard supervisor	2%	7.50	10.5	1	551.25	562.28	573.52	584.99	596.69
Lifeguards	2%	6.20	10.5	2	911.40	929.63	948.22	967.18	986.53
Summer reception	2%	5.50	10.5	1	404.25	412.34	420.58	428.99	437.57
Basket room	2%	5.50	10.5	0	0.00	0.00	0.00	0.00	0.00
Winter caretaker					50.00	50.00	50.00	50.00	50.00
					1,916.90	1,954.24	1,992.32	2,031.17	2,070.79
Café/Buffer									
Kitchen assistant	2%	7.20	5.5	1	277.20	282.74	288.40	294.17	300.05
Waitress 1	2%	5.50	7	1	269.50	274.89	280.39	286.00	291.72
Waitress 2	2%	5.50	3	1	115.50	117.81	120.17	122.57	125.02
					662.20	675.44	688.95	702.73	716.79
General management									
General manager services	2%	30	2	1	300	306	312	318	325
					300	306	312	318	325
Education officer									
	2%	205.00	2	1	410	418	427	435	444