star PUBS & BARS

PART OF THE HEINEKEN COMPANY

JUST ADD TALENT

# BUSINESS PROPOSAL

| | | | |
|---|---|---|---|
| Applicant Name | | Date | |
| Contact Number | | Email | |

Pub Name & Address

star PUBS & BARS

# BUSINESS PROPOSAL

| Licensed Trade Accountant Name & Address | |
|---|---|
| | |

| Contact Number | | Email | |
|---|---|---|---|

| Professional Qualifications & Licensed Trade Experience |
|---|
| |

I confirm that I have provided independent advice in the preparation of this business proposal:

| Licensed Trade Accountant | |
|---|---|
| Signature | |

| Date | |
|---|---|

I confirm that I have taken independent professional advice in the preparation of this business proposal:

| Applicant Name | |
|---|---|
| Signature | |

| Date | |
|---|---|

# INTRODUCTION

Taking on a Just Add Talent Agreement can be a challenging yet hugely rewarding venture. In order to ensure your business will be a success, it is important that you have fully thought through what you will need to do and how you will go about it.

This document has been developed to make the planning of your business as simple as possible. It is set out to get you thinking about the pub, its environment, the competition and opportunities.

As well as assessing whether your business will be able to achieve the rewards you desire, your business proposal will become the blueprint for the way the business will operate. Accordingly, our pre-entry training programme will focus on your individual proposal and get into the detail of how you will bring it to life. As you complete your proposal, think about where you and your team will need training and advice from us to help you deliver your offer.

## Information you need to complete this proposal.

Aside from you conducting your own research in the field, you will also need all of the pub specific information as detailed in our Working with Star – Just Add Talent document. All of this information is available on our website and will have been explained to you by our recruitment team. If you have problems retrieving or understanding this information, please contact the recruitment team on 08085 94 95 96.

## Receiving independent advice.

We require that you seek independent advice from a Licensed Trade Accountant when your proposal is finalised. We will ask that you and the advisor sign a form to confirm this has occurred.

You are of course free to use your own Licensed Trade Accountant to obtain this advice, but if you do not have one, a panel of advisors can be found in Appendix 2 of this document.

## What happens next?

Once your plan has been completed, get in touch with your Business Development Manager (BDM) who will arrange a meeting to go over it with you.

This will be an opportunity to ensure your proposals match what we believe the pub can achieve and discuss any support required from us to help you deliver your plans.

Assuming we're both happy to proceed, we will then move forward to finalise the agreement and arrange for you to take over the pub.

Finally, it is also recommended that you get independent legal advice on the Just Add Talent Agreement. We have a list of solicitors who are experienced in this type work at the end of this document, but again, you are free to use your own solicitor if you prefer.

# YOUR IDEAS

## Business operations.

Explain what your plans are for operating the pub to our prescribed food, drink and marketing offer. Describe the team you intend to put in place to manage this business. Who will run the day-to-day operations front of house, in the kitchen and back of house? How will you ensure they deliver the offer consistently?

## Marketing your business.

Online presence is essential. Star Pubs & Bars will ensure you have a webpage and a Facebook account. What content will you post? How frequently? Check the pub's web presence, what would your approach be to comments and customer feedback?

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# COMPETITOR ANALYSIS

With the prescribed JAT food and drink range and pricing in mind, list out your competitors, who their customers are, how they attract these customers through their offer, whether their customers should be your target market and if so how will you target them.

| Main Competitor | | | |
|---|---|---|---|
| Who are their customers? | What do they offer to attract customers? | Could/should we attract their customers and if so how? | RSP of std. lager, std. bitter packaged lager, house wine and key menu items |
| | | | ▪<br>▪<br>▪<br>▪<br>▪<br>▪ |

| Main Competitor | | | |
|---|---|---|---|
| Who are their customers? | What do they offer to attract customers? | Could/should we attract their customers and if so how? | RSP of std. lager, std. bitter packaged lager, house wine and key menu items |
| | | | ▪<br>▪<br>▪<br>▪<br>▪<br>▪ |

| Main Competitor | | | |
|---|---|---|---|
| Who are their customers? | What do they offer to attract customers? | Could/should we attract their customers and if so how? | RSP of std. lager, std. bitter packaged lager, house wine and key menu items |
| | | | ▪<br>▪<br>▪<br>▪<br>▪<br>▪ |

# COMPETITOR ANALYSIS

For your pub, now profile existing and target customers, who they are and why they will visit morning, afternoon and evening. For target customers, focus on ones that will increase your trade and maximise profit.

| Existing | A.M. | P.M. | Evening |
|---|---|---|---|
| Who are the pub customers? Why do they use your pub? | | | |
| | | | |

| Target | A.M. | P.M. | Evening |
|---|---|---|---|
| What should the target market be to increase and maximise the trade and profit? | | | |
| | | | |

# BUSINESS PLAN

## Sales rhythm of the week.

Over and above the standard prescribed JAT offers, what local events and activities will you introduce to drive footfall?

| | Morning Time Activity | Afternoon/Lunch Time Activity | Evening Activity |
|---|---|---|---|
| Monday | | | |
| Tuesday | | | |
| Wednesday | | | |
| Thursday | | | |
| Friday | | | |
| Saturday | | | |
| Sunday | | | |

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## Targets and Costs

# COST ESTIMATES

In Just Add Talent pubs the Operator receives a minimum of 25% of the Net Turnover as a management fee, to cover wages and your own day-to-day expenses. What are your estimates of the weekly wage cost? Make an assumption of an additional 15% to cover holidays, employee National Insurance etc. What weekly turnover do you need to achieve?

Estimate what it will cost to achieve your objectives.

| Staff Costs | Number of Staff | Hourly Rate | Hours Per Week | Weekly Cost |
|---|---|---|---|---|
| Bar | | | | |
| Chef | | | | |
| Kitchen | | | | |
| Cleaner | | | | |

## What to do now?

Now that you have drafted out your plan, you need to take this document to your nominated Licensed Trade Accountant for advice and finalisation. Your advisor will examine your ideas and help set realistic financial projections and targets. Details of Star Pubs' nominated Trade Accountants are set out in Appendix 2. You may use your own Licensed Trade Accountant but they must produce financial forecasts including:

- A detailed Profit & Loss for the first 12 months of trading, showing your break-even and target sales figures.
- A detailed outline of your weekly rota, showing how much you spend on staff.
- A sensitivity analysis showing the effect of Net Profit if: turnover and wages increase or decrease by 5% or 10% (as per example).

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Appendix 1

# EXAMPLE FINANCIAL PROJECTIONS

**Please note these figures are for example purposes only and do not relate to your site.**

## OPERATOR ANNUAL SALES FORECAST

| PROJECTED SITE SALES | Projected Annual Sales Excl VAT £ | Projected Weekly Sales Excl VAT £ | Projected Annual Sales Inc VAT £ | Projected Weekly Sales Inc VAT £ | Projected Sales Mix |
|---|---|---|---|---|---|
| Total Wet Sales | 722,887 | 13,902 | 867,464 | 16,682 | 84% |
| Total Food Sales | 138,028 | 2,654 | 165,634 | 3,185 | 16% |
| Accommodation Sales | 0 | 0 | 0 | 0 | 0% |
| **Total Site Sales** | **860,915** | **16,556** | **1,033,098** | **19,867** | 100% |

## OPERATOR ANNUAL PROFIT FORECAST

| | | £ |
|---|---|---|
| **OPERATOR INCOME** | | |
| Operator Income % applied to projected annual site sales | 25.00% | |
| **Operator Income (Excl VAT)** | | **215,229** |
| **OPERATOR BONUS POTENTIAL** | | |
| Operator Bonus % | 20.00% | |
| Forecasted Site Profit After Rent & Machines (Adjusted FMOP see below) | £77,518 | |
| **Operator Potential Bonus (Excl VAT)** | **£15,504** | |
| **OPERATOR EXPENSES** | | |
| Staff Wages (per Staff Wages Rota) | 17.78% | 153,094 |
| Insurance (P/L & E/L) | | 1,287 |
| Accountancy | | 1,100 |
| Legal & Professional Fees | | 500 |
| Mobile Telephone | | 420 |
| Stationery & Postage | | 102 |
| Other | | 0 |
| Bank Charges | | 120 |
| **Total Operator Expenses** | | **156,623** |
| **Operator Forecast Profit Before Bonus** | | **58,606** |
| **Operator Potential Bonus** | | **15,504** |
| **Operator Forecast Total Profit** | | **74,110** |

## OPERATOR BREAK-EVEN ANALYSIS

| | | |
|---|---|---|
| **Annual Site Sales Required To Break Even (Excluding VAT)** | = | **£626,490** |
| **Weekly Site Sales Required To Break Even (Excluding VAT)** | = | **£12,048** |
| **Weekly Site Sales Required To Break Even (Including VAT )** | = | **£14,457** |

## FORECASTED SITE PROFIT AFTER RENT & MACHINES (Adjusted FMOP)

| | Rent Model £ | Operator Forecast £ | Increase/ (Decrease) £ | GP % Per Rent Model | Impact on Projected Site Profit £ | Projected Site Profit FMOP £ |
|---|---|---|---|---|---|---|
| **Forecasted Site Profit per Rent Model (FMOP)** | | | | | | **84,072** |
| Projected Wet Sales | 736,917 | 722,887 | (14,030) | 45.5% | (6,384) | |
| Projected Food Sales | 148,417 | 138,028 | (10,389) | 60.4% | (6,275) | |
| Projected Accommodation Sales | 0 | 0 | 0 | 100.0% | 0 | |
| Projected Total Site Sales | 885,334 | 860,915 | (24,419) | | | |
| Projected Total Site Wages at 25% of Sales | 221,334 | 215,229 | (6,105) | | 6,105 | |
| **Net Impact on Projected Site Profit** | | | | | | **(6,554)** |
| **Forecasted Site Profit per Rent Model (Adjusted FMOP)** | | | | | | **77,518** |

EXAMPLE

## Appendix 1

# EXAMPLE FINANCIAL PROJECTIONS

**Please note these figures are for example purposes only and do not relate to your site.**

**STAFF WAGES ROTA**

| Name | Hourly Rate | Monday Start | Monday Finish | Monday Start | Monday Finish | Monday Hrs | Tuesday Start | Tuesday Finish | Tuesday Start | Tuesday Finish | Tuesday Hrs | Wednesday Start | Wednesday Finish | Wednesday Start | Wednesday Finish | Wednesday Hrs | Thursday Start | Thursday Finish | Thursday Start | Thursday Finish | Thursday Hrs | Friday Start | Friday Finish | Friday Start | Friday Finish | Friday Hrs | Saturday Start | Saturday Finish | Saturday Start | Saturday Finish | Saturday Hrs | Sunday Start | Sunday Finish | Sunday Start | Sunday Finish | Sunday Hrs | Total Hours | Cost exo NI | Cost Inc NIC |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Front of House** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Team 1 | £7.20 | | | 12.00 | 20.00 | 8.00 | | | 12.00 | 20.00 | 8.00 | | | 12.00 | 20.00 | 8.00 | | | 12.00 | 20.00 | 8.00 | | | 12.00 | 20.00 | 8.00 | | | | | 0.00 | | | | | 0.00 | 40.00 | £288 | £306 |
| Team 2 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 12.00 | 20.00 | 8.00 | | | 12.00 | 20.00 | 8.00 | | | 12.00 | 20.00 | 8.00 | 24.00 | £173 | £175 |
| Team 3 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 19.00 | 23.00 | 4.00 | | | 19.00 | 23.00 | 4.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | 14.00 | £101 | £101 |
| Team 4 | £7.20 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 12.00 | £86 | £86 |
| Team 5 | £7.20 | | | 19.00 | 23.00 | 4.00 | | | 19.00 | 23.00 | 4.00 | | | | | 0.00 | | | | | 0.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | 17.00 | £122 | £122 |
| Team 6 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | | | 20.00 | 23.00 | 3.00 | 9.00 | £65 | £65 |
| Team 7 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 19.00 | 23.00 | 4.00 | | | 19.00 | 23.00 | 4.00 | | | | | 0.00 | 8.00 | £58 | £58 |
| Team 8 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 19.00 | 23.00 | 4.00 | | | 19.00 | 23.00 | 4.00 | | | | | 0.00 | 8.00 | £58 | £58 |
| Team 9 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Team 10 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Team 11 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Team 12 | £15.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 18.59 | 23.59 | 5.00 | | | 18.59 | 23.59 | 5.00 | | | 18.59 | 23.59 | 5.00 | | | | | 0.00 | 15.00 | £225 | £234 |
| Door Staff | £15.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 18.59 | 23.59 | 5.00 | | | 18.59 | 23.59 | 5.00 | | | 18.59 | 23.59 | 5.00 | | | | | 0.00 | 15.00 | £225 | £234 |
| Manager | £0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Assistant Manager | £288.46 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 20.00 | 21.00 | 1.00 | 1.00 | £288 | £307 |
| **Kitchen** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chef/Cook | £300.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | 20.00 | 21.00 | 1.00 | 1.00 | £300 | £320 |
| 2nd Chefs | £7.20 | 10.00 | 18.00 | | | 8.00 | 10.00 | 18.00 | | | 8.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 10.00 | 18.00 | | | 8.00 | | | | | 0.00 | 24.00 | £173 | £175 |
| 2nd Chefs | £7.20 | | | 18.00 | 22.00 | 4.00 | | | 18.00 | 22.00 | 4.00 | | | 18.00 | 22.00 | 4.00 | | | | | 0.00 | | | | | 0.00 | | | 18.00 | 22.00 | 4.00 | | | 18.00 | 22.00 | 4.00 | 20.00 | £144 | £144 |
| KP's | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Other | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 12.00 | 15.00 | 19.00 | 22.00 | 6.00 | 12.00 | 15.00 | 19.00 | 22.00 | 6.00 | 12.00 | £86 | £86 |
| Other | £5.30 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 12.00 | 15.00 | 19.00 | 22.00 | 6.00 | 12.00 | 15.00 | 19.00 | 22.00 | 6.00 | | | | | 0.00 | | | | | 0.00 | 12.00 | £64 | £64 |
| **Function Room** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Staff 1 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Staff 2 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| **Housekeeping** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Team 1 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Team 2 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Team 3 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| Team 4 | £7.20 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | | | | | 0.00 | 0.00 | £0 | £0 |
| **Cleaner** | £7.20 | 8.00 | 10.00 | | | 2.00 | 8.00 | 10.00 | | | 2.00 | 8.00 | 10.00 | | | 2.00 | 8.00 | 10.00 | | | 2.00 | 8.00 | 10.00 | | | 2.00 | 8.00 | 10.00 | | | 2.00 | 8.00 | 10.00 | | | 2.00 | 14.00 | £101 | £101 |
| **TOTAL HOURS** | | | | | | 29.00 | | | | | 29.00 | | | | | 17.00 | | | | | 33.00 | | | | | 32.00 | | | | | 55.00 | | | | | 31.00 | 246.00 | | |
| **TOTAL COST** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | £2,556 £2,636 |

**LABOUR MODELLING**

| STAFF COSTS | Weekly | Monthly | Annual |
|---|---|---|---|
| *Wages* | £2,558 | £11,078 | £132,936 |
| *Employers NIC* | £79 | £343 | £4,112 |
| *Holiday Pay Accrual* | £309 | £1,337 | £16,045 |
| **Total** | £2,944 | £12,758 | £153,094 |

| | |
|---|---|
| £167 | Primary Threshold (weekly)* |
| 13.80% | Secondary Class 1 NIC* |
| 12.07% | Holiday Accrual % |

* = Rates shown apply to 2017/18 i.e. 6th April 2017 to 5th April 2018

| SALES SUMMARY | Inc VAT | Exc VAT |
|---|---|---|
| *Total Weekly Sales* | £19,867 | £16,556 |
| *Weekly Wet Sales* | £16,682 | £13,902 |
| *Weekly Food Sales* | £3,185 | £2,854 |
| *Weekly Accommodation Sales* | £0 | £0 |

| WAGES % | | |
|---|---|---|
| Total Wages % | 17.78% | Inc Holiday Pay Accrual |
| Wet Wages % | 14.84% | Inc Holiday Pay Accrual |
| Food Wages % | 30.88% | Inc Holiday Pay Accrual |
| Accomm. Wages % | 0.00% | Inc Holiday Pay Accrual |

***BBPA Industy Average Wages (Jan 16)***

| Pub Type | Rural Character | Rural Character | Community Wet Led | Community Wet Led | Town / Country Food Led | Town Centre Pub/Bar |
|---|---|---|---|---|---|---|
| Wet : Dry split | 50:50 | 50:50 | 90:10 | 90:10 | 30:70 | 70:30 |
| Weekly Sales (ex VAT) | £5k | £8k | £5k | £8k | £10k | £10k |
| Avg weekly wages* | £944 | £1,882 | £713 | £1,190 | £2,888 | £1,581 |
| Avg weekly wage % | 19.30% | 22.50% | 14.30% | 16.00% | 24.80% | 19.30% |

* = Managers' salaries are not included. Weekly sales comprises Wet & Catering sales only.

EXAMPLE

star PUBS & BARS

Appendix 1

# EXAMPLE FINANCIAL PROJECTIONS

**Please note these figures are for example purposes only and do not relate to your site.**

SENSITIVITY ANALYSIS

EXAMPLE

1. Impact of Sales on the Profitability of the Operator

The Business Plan expects the total annual site turnover (T/O) to be:- £860,915

*Below shows the effect on the profitability of the operator if the actual site turnover achieved differs by 5%:-*

| | Site T/O 5% less than BP | Site T/O as per the BP | Site T/O 5% more than BP |
|---|---|---|---|
| Operator Profitability* | £47,845 | £58,606 | £69,368 |

* = Operator Forecast Profit Before Bonus

*Below shows the effect on the profitability of the operator if the actual site turnover achieved differs by 10%:-*

| | Site T/O 10% less than BP | Site T/O as per the BP | Site T/O 10% more than BP |
|---|---|---|---|
| Operator Profitability* | £37,083 | £58,606 | £80,129 |

* = Operator Forecast Profit Before Bonus

2. Impact of Wages on the Profitability of the Operator

The Business Plan expects the wages of the operator to be:- £153,094

*Below shows the effect on the profitability of the operator if the actual wages incurred differ by 5%:-*

| | Wages 5% less than BP | Wages as per the BP | Wages 5% more than BP |
|---|---|---|---|
| Operator Profitability* | £66,261 | £58,606 | £50,952 |

* = Operator Forecast Profit Before Bonus

*Below shows the effect on the profitability of the operator if the actual wages incurred differ by 10%:-*

| | Wages 10% less than BP | Wages as per the BP | Wages 10% more than BP |
|---|---|---|---|
| Operator Profitability* | £73,916 | £58,606 | £43,297 |

* = Operator Forecast Profit Before Bonus

Appendix 2

# LICENSED TRADE ACCOUNTANTS

When contacting the Innside Track suppliers please ensure you let them know that the pub you are applying for is a Star Pubs & Bars Just Add Talent outlet.

More information about the Innside Track programme can be at starpubssupport.co.uk

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**Coverage: National**
**Innscribe**

Specialist Accountants to the Leisure Industry
**Tel:** 0845 890 2270
**Fax:** 01274 727272
**Email:** admin@innscribeuk.com
**Web:** www.innscribeuk.com

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**Coverage: National**
**Roslyns**

A new vision in accounting (it's not what we do it's the way that we do it!)
**Tel:** 0114 213 8330
**Fax:** 0114 249 3656
**Email:** enquiries@roslyns.co.uk
**Web:** www.roslyns.co.uk

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**Coverage: Northern England and Scotland**

**RS Hospitality Solutions**

**Tel:** 01228 904904
**Email:** mail@rshs.co.uk
**Web:** www.rshospitality.co.uk

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**Coverage: North and Central Regions**

**David Jones Accountants Ltd**

Professional Licensed Trade Accounting Services
**Tel:** 01937 581 356
**Fax:** 01937 587 991
**Email:** info@drjaccountants.co.uk
**Web:** www.drjaccountants.co.uk

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Appendix 2

# LICENSED TRADE ACCOUNTANTS

**Coverage: England South East, South West, Midlands and Wales**
**CMS Pub Accountancy Services**
**Tel:** 0121 730 2269
**Email:** enquiries@cmspubaccountancy.co.uk
**Web:** www.cmspubaccountancy.co.uk

**Coverage: London and Home Counties**
**PLS Management Services**
**Tel:** 0208 977 6255
**Email:** office@pls.uk.com
**Web:** www.pls.uk.com