

Running a pub

A guide to costs for tied tenants and lessees



British Beer and Pub Association: July 2025

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Introduction

Business plans, and the negotiations over leases and tenancies in the UK pub trade should be as well-informed as possible. This guide provides the latest data for tenants and lessees on typical operating costs in the UK pub industry.

This report represents the best available 2024 data from BBPA member companies on the costs of running a tied pub in the tenanted and leased sector. It is a vital reference tool for anyone running a tied pub or thinking of doing so.

The guide shows both the average and the range of costs in running a pub over a variety of pub models based on turnover and business types, including food and wet-led models.

The report takes account of the significant variations that exist in the cost base - even within those pubs that are broadly in the same category. Such costs are based on the size and location of the pub, the age and state of repair, the operating style and the experience of those in charge. Costs will also vary dependent on tenure type (for example repair and insurance obligations).

As well as providing average costs, the guide also includes the minimum and maximum typical costs providing a range of scenarios across different types of business.

However, we would point out that as input data and sources change each year, the information should not be used to determine trends from year to year. The data should also be used in conjunction with sources such as the UK Hospitality benchmarking report¹ and other pub trade data.

¹ See UK Hospitality's 2022 benchmarking report: [UKHospitality - Benchmarking Report 2022](#)

Background and explanatory notes

The BBPA guide has been compiled from data supplied by BBPA members in relation to short term tenancies (usually 3-5 years) and longer-term leases (the latter tend to be fully repairing and insuring). 68% of the pubs sampled in the 2025 report were tenancies and 32% were leases with this percentage of tenancies higher for the smaller turnover models and lower for the largest turnover models as would be expected.

The tables represent a composite of profit & loss accounts presented to tenants and leaseholders by companies based on their experience across their entire estate, or a representative sample of their estate, and individual pub accounts that have been made available to their pub companies. The P&L data provided to tenants/lessees will largely reflect the position ahead of any negotiation. Across the ten models, data in relation to just under 4,900 pubs was provided.

The information is supplied in summary form across ten different pub models. Whilst not inclusive of all business models, they are representative of the vast majority of pubs run as either tenancies or leases. The sample base for each model was a minimum of 100 pubs, with the maximum being 1,010.

Weekly costs are shown on the basis that the pub business is directly operated by the tenant or leaseholder and that their income is derived from the profit remaining after operating expenses and rent payable is deducted.

The examples and figures supplied in the survey give an indication of the weekly costs that are likely to be incurred in the types of pub businesses described in this guide.

Where these figures are to be used in preparing business plans or for other purposes it should be borne in mind that **all pubs are unique and that the actual costs incurred will be dependent on the different aims and styles of the business according to the location, the market and the skills of the tenant/lessee.**

Costs do vary across the country and the size of the business, as well as its focus, which will have a significant impact on costs. For further information on taking on a pub, please refer to the links section at the end of this guidance.

Wages and salaries: As the costs in this report relate primarily to 2024, **they will not reflect the impact of the significant increases to the National Minimum Wage and National Living Wage that were effective from April 2025, nor will they reflect the changes to Employers' National Insurance, which will have increased employment costs for all but the smallest of pub models.** With wages & salaries being the largest cost line, these will have a significant impact on a pub's overall cost and operating margins.

Pub models

Ten pub models are illustrated in the report:

Small community local (c100% drink) turnover c£4,000/week

Community wet-led (c90:10, drink:food) turnover c£5,000/week

Community wet-led (c90:10, drink:food) turnover c£8,000/week

Community wet-led (c90:10, drink:food) turnover c£15,000/week

Rural character (c50:50, drink:food) turnover c£5,000/week

Rural character (c50:50, drink:food) turnover c£8,000/week

Town centre pub/bar (c70:30, drink:food) turnover c£10,000/week

Town/country food-led (c30:70, drink:food) turnover c£10,000/week

Town/country food-led (c30:70, drink:food) turnover c£15,000/week

Town/country food-led (c30:70, drink:food) turnover c£20,000/week

Please note the turnover and drink:food split for each model are general guidelines to give an indication of the focus of each business, and may not exactly relate to each data set presented.

Annex A shows an example of how a licensee may wish to set out an accommodation-focused pub profit and loss account.

Excluded costs

Some costs (and income streams) have not been included in the guide:

MANAGERS' SALARIES: Individual tenanted and leased pubs (the focus of this survey) do not employ full-time managers and therefore such costs are not included. All other staff costs are included in the survey. Staff costs for food-led pubs are greater, given the need for specialist expertise and the greater labour input required in running a food-led operation.

AMUSEMENT MACHINES: Neither the income nor the costs from amusement machines (Category C/fruit machine, Skill with Prize, pool tables etc.) have been included in the main operating cost analysis but are shown below the divisible balance. Please note the average will reflect that different operating models have varying amounts of machines. Although we ask for gaming machine income as part of this report, it will include pubs with no machines, so will not accurately reflect the takings for any given pub within the model if it has machines. Data from a separate annual survey carried out by the BBPA suggests that the average weekly *house takings* in 2024 for a leased/tenanted pub with machines was £425. The average weekly balance *per analogue machine* was £94 and *per digital machine* was £318. There has been a significant shift in recent years to digital machines from analogue.

Operating costs per pub model

The main body of the report has been arranged by the average reported operating costs for each pub category. As previously highlighted, costs exclude managers' salaries.

Summary tables

At the end of the report, summary tables have been arranged by the **minimum and maximum reported total operating cost for each pub model** (as well as the weighted average). This specific pub model is then divided into individual cost lines based on the averages for that particular pub company. For some cost lines these of course may be zero in some instances (e.g. Pay-TV, Live Music). As previously highlighted, costs exclude managers' salaries in all models.

Value Added Tax

It is important to note that all figures are quoted exclusive of VAT and any profit related tax such as Corporation Tax.

Divisible balance

Divisible balance is the profit made before rent is deducted. It provides an indication of what rent might be asked for by the pub operating company. RICS guidance states that rents can be in the range of 35%-65% of divisible balance. However, many pub rent settlements are more typically in the range of 45%-55% of the divisible balance. All rents can be subject to negotiation by both parties.

The divisible balance is also dependent on the margins achieved on the selling price of drinks and food passing through the business. This can be higher or lower, depending on the arrangements offered by the pub operating company, the location and style of the business and the expertise of the tenant/licensee in obtaining the best return.

Interest on Capital

This is the interest payable on the tenant's invested capital and not the capital itself. This may include, for example, interest on consumables, purchase of the inventory, stock and working capital.

Small community local

c. £4k turnover per week (100% wet)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	4,630
Total food sales	220
Total sales	4,850

Cost of drinks	2,131
Cost of food	68
Total cost	2,199

Gross profit	2,650
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54.7%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	883	18.2%
Rates	50	1.0%
Utilities	298	6.1%
Repairs & renewals	122	2.5%
Insurance	61	1.3%
Marketing/Promotion/Telephone	91	1.9%
Consumables	29	0.6%
Waste Disposal/Cleaning/Hygiene	63	1.3%
Professional fees	72	1.5%
Bank charges	42	0.9%
Equipment hire etc	6	0.1%
Interest on capital	27	0.6%
Pay TV (Sky, BT Sport etc.)	115	2.4%
Live music	104	2.1%
Other costs	53	1.1%

Total operating costs	2,016	41.6%
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Divisible balance	634	13.1%
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Gaming machine income	66
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See page 6 for details on excluded costs

Community wet-led

c£5,000 turnover per week (90:10 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	5,109
Total food sales	817
Total sales	5,926

Cost of drinks	2,327
Cost of food	223
Total cost	2,550

Gross profit	3,377
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57.0%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	1,210	20.4%
Rates	52	0.9%
Utilities	345	5.8%
Repairs & renewals	153	2.6%
Insurance	69	1.2%
Marketing/Promotion/Telephone	112	1.9%
Consumables	38	0.6%
Waste Disposal/Cleaning/Hygiene	76	1.3%
Professional fees	77	1.3%
Bank charges	51	0.9%
Equipment hire etc	7	0.1%
Interest on capital	30	0.5%
Pay TV (Sky, BT Sport etc.)	128	2.2%
Live music	72	1.2%
Other costs	56	1.0%

Total operating costs	2,478	41.8%
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Divisible balance	899	15.2%
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Gaming machine income	70
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See page 6 for details on excluded costs

Community wet-led

c£8,000 turnover per week (90:10 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	7,113
Total food sales	1,344
Total sales	8,458

Cost of drinks	3,208
Cost of food	384
Total cost	3,592

Gross profit	4,865
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57.5%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	1,888	22.3%
Rates	145	1.7%
Utilities	439	5.2%
Repairs & renewals	183	2.2%
Insurance	76	0.9%
Marketing/Promotion/Telephone	158	1.9%
Consumables	48	0.6%
Waste Disposal/Cleaning/Hygiene	92	1.1%
Professional fees	79	0.9%
Bank charges	69	0.8%
Equipment hire etc	12	0.1%
Interest on capital	41	0.5%
Pay TV (Sky, BT Sport etc.)	206	2.4%
Live music	79	0.9%
Other costs	65	0.8%

Total operating costs	3,579	42.3%
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Divisible balance	1,286	15.2%
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Gaming machine income	103
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See page 6 for details on excluded costs

Community wet-led

c£15,000 turnover per week (90:10 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	11,321
Total food sales	3,537
Total sales	14,858

Cost of drinks	4,827
Cost of food	1,196
Total cost	6,023

Gross profit	8,836
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59.5% Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	4,125	27.8%
Rates	339	2.3%
Utilities	685	4.6%
Repairs & renewals	244	1.6%
Insurance	88	0.6%
Marketing/Promotion/Telephone	218	1.5%
Consumables	74	0.5%
Waste Disposal/Cleaning/Hygiene	143	1.0%
Professional fees	94	0.6%
Bank charges	117	0.8%
Equipment hire etc	29	0.2%
Interest on capital	73	0.5%
Pay TV (Sky, BT Sport etc.)	273	1.8%
Live music	172	1.2%
Other costs	126	0.8%

Total operating costs	6,798	45.8%
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Divisible balance	2,037	13.7%
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Gaming machine income	101
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See page 6 for details on excluded costs

Rural character

c£5,000 turnover per week (50:50 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	3,815
Total food sales	2,634
Total sales	6,449

Cost of drinks	1,753
Cost of food	924
Total cost	2,677

Gross profit	3,772
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58.5% Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	1,807	28.0%
Rates	94	1.5%
Utilities	383	5.9%
Repairs & renewals	154	2.4%
Insurance	63	1.0%
Marketing/Promotion/Telephone	105	1.6%
Consumables	44	0.7%
Waste Disposal/Cleaning/Hygiene	84	1.3%
Professional fees	70	1.1%
Bank charges	54	0.8%
Equipment hire etc	14	0.2%
Interest on capital	33	0.5%
Pay TV (Sky, BT Sport etc.)	16	0.3%
Live music	13	0.2%
Other costs	82	1.3%

Total operating costs	3,015	46.8%
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Divisible balance	757	11.7%
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Gaming machine income	11
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See page 6 for details on excluded costs

Rural character

c£8,000 turnover per week (50:50 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	5,431
Total food sales	4,019
Total sales	9,450

Cost of drinks	2,412
Cost of food	1,253
Total cost	3,665

Gross profit	5,785
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61.2%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	2,671	28.3%
Rates	149	1.6%
Utilities	540	5.7%
Repairs & renewals	199	2.1%
Insurance	73	0.8%
Marketing/Promotion/Telephone	172	1.8%
Consumables	54	0.6%
Waste Disposal/Cleaning/Hygiene	116	1.2%
Professional fees	83	0.9%
Bank charges	79	0.8%
Equipment hire etc	15	0.2%
Interest on capital	51	0.5%
Pay TV (Sky, BT Sport etc.)	51	0.5%
Live music	31	0.3%
Other costs	84	0.9%

Total operating costs	4,368	46.2%
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Divisible balance	1,417	15.0%
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Gaming machine income	26
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See page 6 for details on excluded costs

Town centre pub/bar

c£10,000 turnover per week (70:30 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	7,558
Total food sales	3,027
Total sales	10,585

Cost of drinks	3,263
Cost of food	935
Total cost	4,199

Gross profit	6,387
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60.3%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	2,784	26.3%
Rates	247	2.3%
Utilities	550	5.2%
Repairs & renewals	203	1.9%
Insurance	80	0.8%
Marketing/Promotion/Telephone	162	1.5%
Consumables	56	0.5%
Waste Disposal/Cleaning/Hygiene	109	1.0%
Professional fees	86	0.8%
Bank charges	89	0.8%
Equipment hire etc	16	0.2%
Interest on capital	56	0.5%
Pay TV (Sky, BT Sport etc.)	139	1.3%
Live music	59	0.6%
Other costs	117	1.1%

Total operating costs	4,753	44.9%
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Divisible balance	1,633	15.4%
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Gaming machine income	59
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See page 6 for details on excluded costs

Town/country food-led

c£10,000 turnover per week (30:70 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	5,252
Total food sales	5,740
Total sales	10,991

Cost of drinks	2,184
Cost of food	1,732
Total cost	3,916

Gross profit	7,075
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64.4%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	3,116	28.3%
Rates	258	2.3%
Utilities	656	6.0%
Repairs & renewals	256	2.3%
Insurance	80	0.7%
Marketing/Promotion/Telephone	163	1.5%
Consumables	70	0.6%
Waste Disposal/Cleaning/Hygiene	130	1.2%
Professional fees	82	0.7%
Bank charges	87	0.8%
Equipment hire etc	14	0.1%
Interest on capital	60	0.5%
Pay TV (Sky, BT Sport etc.)	49	0.5%
Live music	19	0.2%
Other costs	62	0.6%

Total operating costs	5,102	46.4%
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Divisible balance	1,973	17.9%
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Gaming machine income	27
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See page 6 for details on excluded costs

Town/country food-led

c£15,000 turnover per week (30:70 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	6,902
Total food sales	7,789
Total sales	14,690

Cost of drinks	2,873
Cost of food	2,452
Total cost	5,325

Gross profit	9,366
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63.8% Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	4,333	29.5%
Rates	335	2.3%
Utilities	875	6.0%
Repairs & renewals	247	1.7%
Insurance	82	0.6%
Marketing/Promotion/Telephone	159	1.1%
Consumables	87	0.6%
Waste Disposal/Cleaning/Hygiene	147	1.0%
Professional fees	86	0.6%
Bank charges	111	0.8%
Equipment hire etc	32	0.2%
Interest on capital	64	0.4%
Pay TV (Sky, BT Sport etc.)	82	0.6%
Live music	57	0.4%
Other costs	89	0.6%

Total operating costs	6,785	46.2%
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Divisible balance	2,580	17.6%
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Gaming machine income	26
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See page 6 for details on excluded costs

Town/country food-led

c£20,000 turnover per week (30:70 drink/food)

All figures are weighted averages exclusive of VAT

£

Total drinks sales	9,207
Total food sales	11,968
Total sales	21,175

Cost of drinks	3,502
Cost of food	3,618
Total cost	7,120

Gross profit	14,054
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66.4%

Gross profit margin

% cost to turnover

Wages & salaries (see note on page 4)	6,664	31.5%
Rates	555	2.6%
Utilities	1,225	5.8%
Repairs & renewals	412	1.9%
Insurance	94	0.4%
Marketing/Promotion/Telephone	177	0.8%
Consumables	108	0.5%
Waste Disposal/Cleaning/Hygiene	189	0.9%
Professional fees	112	0.5%
Bank charges	189	0.9%
Equipment hire etc	29	0.1%
Interest on capital	138	0.7%
Pay TV (Sky, BT Sport etc.)	39	0.2%
Live music	45	0.2%
Other costs	248	1.2%

Total operating costs	10,223	48.3%
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Divisible balance	3,832	18.1%
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Gaming machine income	49
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See page 6 for details on excluded costs

Summary table² (£ costs)

All figures relate to the sales and costs for the pub model with the minimum and maximum reported total operating cost, exclusive of VAT

	COMMUNITY WET-LED (c100% drink) c£4,000/week		COMMUNITY WET-LED (c90:10, drink:food) c£5,000/week		COMMUNITY WET-LED (c90:10, drink:food) c£8,000/week	
	Min OC	Max OC	Min OC	Max OC	Min OC	Max OC
All figures below ex. VAT						
Total Drinks Sales	3,861	6,060	4,650	5,482	6,770	9,055
Total Food Sales	183	78	550	581	615	933
Total Sales	4,044	6,137	5,200	6,062	7,386	9,988
Cost of drinks	1,725	2,564	2,400	2,388	2,984	3,819
Cost of food	69	32	220	221	235	342
Total Cost	1,794	2,596	2,620	2,608	3,218	4,162
Gross Profit	2,249	3,542	2,580	3,454	4,167	5,826
Wages & Salaries (see note on p 4)	730	1,289	900	1,288	1,545	2,300
Rates	16	144	-	69	76	213
Utilities	276	311	500	394	462	547
Repairs & Renewals	105	86	70	131	138	179
Insurance	66	60	50	71	64	100
Marketing/Promotion/Telephone	46	43	45	76	73	116
Consumables	26	14	73	37	29	52
Waste Disposal/Cleaning/Hygiene	42	51	45	67	65	89
Professional fees	71	95	55	82	78	92
Bank charges	32	64	40	51	67	72
Equipment Hire etc	3	10	25	6	19	14
Interest on capital	30	40	-	42	50	63
Pay TV (Sky, BT Sport etc.)	-	149	-	-	192	-
Live Music	163	149	60	246	193	369
Other Costs	63	127	75	86	69	114
Total Operating Costs	1,668	2,634	1,938	2,646	3,119	4,320
Divisible Balance	581	908	642	808	1,048	1,506
Gaming machine income	55	85	-	53	118	89

² The figures in the tables shown above and below are a snapshot of actual individual pub running costs, **not** a minimum/maximum of the lowest/highest individual cost elements from across all pubs surveyed.

	COMMUNITY WET- LED LOCAL (c90:10, drink:food) c£15,000/week		RURAL CHARACTER (c50:50, drink:food) c£5,000/week		RURAL CHARACTER (c50:50, drink:food) c£8,000/week	
	Min OC	Max OC	Min OC	Max OC	Min OC	Max OC
All figures below ex. VAT						
Total Drinks Sales	13,700	14,209	2,728	3,984	5,250	5,860
Total Food Sales	1,550	2,002	3,028	3,466	2,606	4,022
Total Sales	15,250	16,212	5,755	7,451	7,856	9,882
Cost of drinks	6,850	4,623	1,271	1,608	2,426	2,371
Cost of food	620	701	1,103	1,295	1,023	1,502
Total Cost	7,470	5,324	2,374	2,903	3,450	3,872
Gross Profit	7,780	10,888	3,381	4,548	4,406	6,010
Wages & Salaries (see note on p 4)	3,200	4,579	1,269	2,249	2,111	2,883
Rates	250	521	-	189	133	223
Utilities	325	918	335	514	535	526
Repairs & Renewals	190	225	142	118	56	129
Insurance	80	84	57	68	35	68
Marketing/Promotion/Telephone	175	175	72	84	44	97
Consumables	95	70	11	26	64	31
Waste Disposal/Cleaning/Hygiene	85	118	69	97	97	86
Professional fees	84	123	75	114	65	119
Bank charges	75	130	44	74	49	83
Equipment Hire etc	89	24	8	24	20	30
Interest on capital	-	55	29	62	29	74
Pay TV (Sky, BT Sport etc.)	300	-	-	-	55	-
Live Music	125	674	-	-	191	-
Other Costs	204	141	101	318	64	349
Total Operating Costs	5,277	7,837	2,212	3,936	3,545	4,699
Divisible Balance	2,503	3,051	1,169	611	861	1,310
Gaming machine income	-	12	-	-	22	-

	TOWN CENTRE PUB/BAR (c70:30, drink:food) c£10,000/week		TOWN/COUNTRY FOOD LED PUB (c30:70, drink:food) c£10,000/week		TOWN/COUNTRY FOOD LED PUB (c30:70, drink:food) c£15,000/week	
	Min OC	Max OC	Min OC	Max OC	Min OC	Max OC
All figures below ex. VAT						
Total Drinks Sales	5,695	9,322	3,264	6,376	7,128	4,303
Total Food Sales	2,645	3,880	5,244	7,057	6,372	11,052
Total Sales	8,339	13,202	8,508	13,433	13,499	15,355
Cost of drinks	2,495	3,473	1,305	2,288	3,285	1,352
Cost of food	971	777	1,898	1,740	2,026	6,146
Total Cost	3,466	4,249	3,203	4,028	5,311	7,498
Gross Profit	4,873	8,953	5,305	9,405	8,189	7,856
Wages & Salaries (see note on p 4)	2,232	3,198	2,570	3,613	4,023	5,346
Rates	102	314	173	311	307	519
Utilities	560	671	485	894	697	1,096
Repairs & Renewals	165	268	118	282	266	205
Insurance	81	97	59	101	86	32
Marketing/Promotion/Telephone	104	86	62	89	269	176
Consumables	49	90	27	111	52	42
Waste Disposal/Cleaning/Hygiene	104	105	56	114	157	77
Professional fees	91	88	117	95	80	21
Bank charges	76	104	79	107	118	67
Equipment Hire etc	9	34	21	39	-	15
Interest on capital	62	77	67	77	67	46
Pay TV (Sky, BT Sport etc.)	-	288	-	32	118	-
Live Music	-	224	-	65	-	-
Other Costs	104	56	196	58	58	-
Total Operating Costs	3,739	5,699	4,030	5,986	6,297	7,643
Divisible Balance	1,135	3,254	1,275	3,419	1,892	214
Gaming machine income	-	147	-	36	38	-

	TOWN/COUNTRY FOOD LED PUB (c30:70, drink:food) c£20,000/week	
	Min OC	Max OC
All figures below ex. VAT		
Total Drinks Sales	9,253	11,405
Total Food Sales	10,309	14,660
Total Sales	19,562	26,065
Cost of drinks	3,942	3,904
Cost of food	3,639	3,581
Total Cost	7,581	7,486
Gross Profit	11,981	18,579
Wages & Salaries (see note on p 4)	6,004	7,425
Rates	297	642
Utilities	996	1,791
Repairs & Renewals	590	497
Insurance	28	121
Marketing/Promotion/Telephone	43	133
Consumables	74	172
Waste Disposal/Cleaning/Hygiene	89	207
Professional fees	108	109
Bank charges	227	204
Equipment Hire etc	-	46
Interest on capital	2	215
Pay TV (Sky, BT Sport etc.)	-	85
Live Music	-	132
Other Costs	424	87
Total Operating Costs	8,882	11,866
Divisible Balance	3,099	6,713
Gaming machine income	-	148

Summary table³ (% costs)

All figures relate to costs as a percentage of sales for the pub model with the minimum and maximum reported total operating cost, exclusive of VAT.

	COMMUNITY WET-LED (100% wet) c£4,000/week		COMMUNITY WET-LED (c90:10, drink:food) c£5,000/week		COMMUNITY WET-LED (c90:10, drink:food) c£8,000/week	
	Min OC	Max OC	Min OC	Max OC	Min OC	Max OC
Wages & Salaries (see note on p 4)	18.1%	21.0%	17.3%	21.3%	20.9%	23.0%
Rates	0.4%	2.4%	0.0%	1.1%	1.0%	2.1%
Utilities	6.8%	5.1%	9.6%	6.5%	6.2%	5.5%
Repairs & Renewals	2.6%	1.4%	1.3%	2.2%	1.9%	1.8%
Insurance	1.6%	1.0%	1.0%	1.2%	0.9%	1.0%
Marketing/Promotion/Telephone	1.1%	0.7%	0.9%	1.2%	1.0%	1.2%
Consumables	0.6%	0.2%	1.4%	0.6%	0.4%	0.5%
Waste Disposal/Cleaning/Hygiene	1.0%	0.8%	0.9%	1.1%	0.9%	0.9%
Professional fees	1.8%	1.6%	1.1%	1.3%	1.1%	0.9%
Bank charges	0.8%	1.0%	0.8%	0.8%	0.9%	0.7%
Equipment Hire etc	0.1%	0.2%	0.5%	0.1%	0.3%	0.1%
Interest on capital	0.7%	0.7%	0.0%	0.7%	0.7%	0.6%
Pay TV (Sky, BT Sport etc.)	0.0%	2.4%	0.0%	0.0%	2.6%	0.0%
Live Music	4.0%	2.4%	1.2%	4.1%	2.6%	3.7%
Other Costs	1.6%	2.1%	1.4%	1.4%	0.9%	1.1%
Total Operating Costs	41.3%	42.9%	37.3%	43.6%	42.2%	43.3%

³ Ibid.

	COMMUNITY WET-LED LOCAL (c90:10, drink:food) c£15,000/week		RURAL CHARACTER (c50:50, drink:food) c£5,000/week		RURAL CHARACTER (c50:50, drink:food) c£8,000/week	
	Min OC	Max OC	Min OC	Max OC	Min OC	Max OC
Wages & Salaries (see note on page 4)	21.0%	28.2%	22.0%	30.2%	26.9%	29.2%
Rates	1.6%	3.2%	0.0%	2.5%	1.7%	2.3%
Utilities	2.1%	5.7%	5.8%	6.9%	6.8%	5.3%
Repairs & Renewals	1.2%	1.4%	2.5%	1.6%	0.7%	1.3%
Insurance	0.5%	0.5%	1.0%	0.9%	0.4%	0.7%
Marketing/Promotion/Telephone	1.1%	1.1%	1.3%	1.1%	0.6%	1.0%
Consumables	0.6%	0.4%	0.2%	0.3%	0.8%	0.3%
Waste Disposal/Cleaning/Hygiene	0.6%	0.7%	1.2%	1.3%	1.2%	0.9%
Professional fees	0.6%	0.8%	1.3%	1.5%	0.8%	1.2%
Bank charges	0.5%	0.8%	0.8%	1.0%	0.6%	0.8%
Equipment Hire etc	0.6%	0.1%	0.1%	0.3%	0.3%	0.3%
Interest on capital	0.0%	0.3%	0.5%	0.8%	0.4%	0.8%
Pay TV (Sky, BT Sport etc.)	2.0%	0.0%	0.0%	0.0%	0.7%	0.0%
Live Music	0.8%	4.2%	0.0%	0.0%	2.4%	0.0%
Other Costs	1.3%	0.9%	1.8%	4.3%	0.8%	3.5%
Total Operating Costs	34.6%	48.3%	38.4%	52.8%	45.1%	47.6%

	TOWN CENTRE PUB/BAR (c70:30, drink:food) c£10,000/week		TOWN/COUNTRY FOOD LED PUB (c30:70, drink:food) c£10,000/week		TOWN/COUNTRY FOOD LED PUB (c30:70, drink:food) c£15,000/week	
	Min OC	Max OC	Min OC	Max OC	Min OC	Max OC
Wages & Salaries (see note on page 4)	26.8%	24.2%	30.2%	26.9%	29.8%	34.8%
Rates	1.2%	2.4%	2.0%	2.3%	2.3%	3.4%
Utilities	6.7%	5.1%	5.7%	6.7%	5.2%	7.1%
Repairs & Renewals	2.0%	2.0%	1.4%	2.1%	2.0%	1.3%
Insurance	1.0%	0.7%	0.7%	0.8%	0.6%	0.2%
Marketing/Promotion/Telephone	1.2%	0.7%	0.7%	0.7%	2.0%	1.1%
Consumables	0.6%	0.7%	0.3%	0.8%	0.4%	0.3%
Waste Disposal/Cleaning/Hygiene	1.2%	0.8%	0.7%	0.8%	1.2%	0.5%
Professional fees	1.1%	0.7%	1.4%	0.7%	0.6%	0.1%
Bank charges	0.9%	0.8%	0.9%	0.8%	0.9%	0.4%
Equipment Hire etc	0.1%	0.3%	0.2%	0.3%	0.0%	0.1%
Interest on capital	0.7%	0.6%	0.8%	0.6%	0.5%	0.3%
Pay TV (Sky, BT Sport etc.)	0.0%	2.2%	0.0%	0.2%	0.9%	0.0%
Live Music	0.0%	1.7%	0.0%	0.5%	0.0%	0.0%
Other Costs	1.3%	0.4%	2.3%	0.4%	0.4%	0.0%
Total Operating Costs	44.8%	43.2%	47.4%	44.6%	46.6%	49.8%

TOWN/COUNTRY FOOD LED PUB (c30:70, drink:food) c£20,000/week		
	Min OC	Max OC
Wages & Salaries (see note on page 4)	30.7%	28.5%
Rates	1.5%	2.5%
Utilities	5.1%	6.9%
Repairs & Renewals	3.0%	1.9%
Insurance	0.1%	0.5%
Marketing/Promotion/Telephone	0.2%	0.5%
Consumables	0.4%	0.7%
Waste Disposal/Cleaning/Hygiene	0.5%	0.8%
Professional fees	0.5%	0.4%
Bank charges	1.2%	0.8%
Equipment Hire etc	0.0%	0.2%
Interest on capital	0.0%	0.8%
Pay TV (Sky, BT Sport etc.)	0.0%	0.3%
Live Music	0.0%	0.5%
Other Costs	2.2%	0.3%
Total Operating Costs	45.4%	45.5%

Annex A

Pub with accommodation Template P&L account

	£		
Total Drinks Sales			
Total Food Sales			
Total Accommodation/Other Income			
Total Sales			
Cost of drinks			
Cost of food			
Cost of Accommodation/Other Income			
Total Cost			
Gross Profit			gross profit margin
	% cost to turnover		
Wages & Salaries			
Rates			
Utilities			
Repairs & Renewals			
Insurance			
Marketing/Promotion/Telephone			
Consumables			
Waste Disposal/Cleaning/Hygiene			
Professional fees			
Bank charges			
Equipment Hire etc			
Interest on capital			
Pay TV (Sky, BT Sport etc.)			
Live Music			
Other Costs			
Total Operating Costs			
Divisible Balance			

Annex B

Useful links

[British Beer & Pub Association \(BBPA\)](#)

[Pub Governing Body - Codes of practice tenanted/leased/Scotland \(voluntary\)](#)

[British Institute of Innkeeping](#)

[UK Hospitality](#)

[Pubs Code Adjudicator](#)

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