



Business Plan

Arbroath Court House

Arbroath Court House Community Trust

June 2017

Funded with support from the Scottish Land Fund

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Executive Summary

Background and Vision

Following research for three years and most recently in summer 2017, there is a clear focus on a town centre project in Arbroath that can re-invigorate community and create a place where the most isolated and vulnerable are supported through a multi-use centre.

The Arbroath Courthouse is an important iconic building in the town of Arbroath. It has always been regarded as important to the town and momentum grew to save the building when it closed in 2014. The Arbroath Courthouse Community Trust (ACCT) was established to identify how the community could take control of the building and use it for the benefit of Arbroath.

The ACCT's vision is to secure sustainable future for the Arbroath Courthouse, so that it can meet the unique needs of this town - famous for smokies and the Abbey but experiencing some challenges as town's change. The area has been impacted by the decline in the fishing industry and by outward migration to Dundee and the South, leaving the place relatively deprived and in need of re-invigoration particularly in the tired and run down town centre.

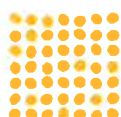
The ACCT project is about much more than just re-opening an old building. Rather, it aims to be a community controlled catalyst for change across the town, stimulating change, new enterprise and greater community activity. This in turn will make the lives of people who experience challenges from mental health to disability, to take a full part in their community.

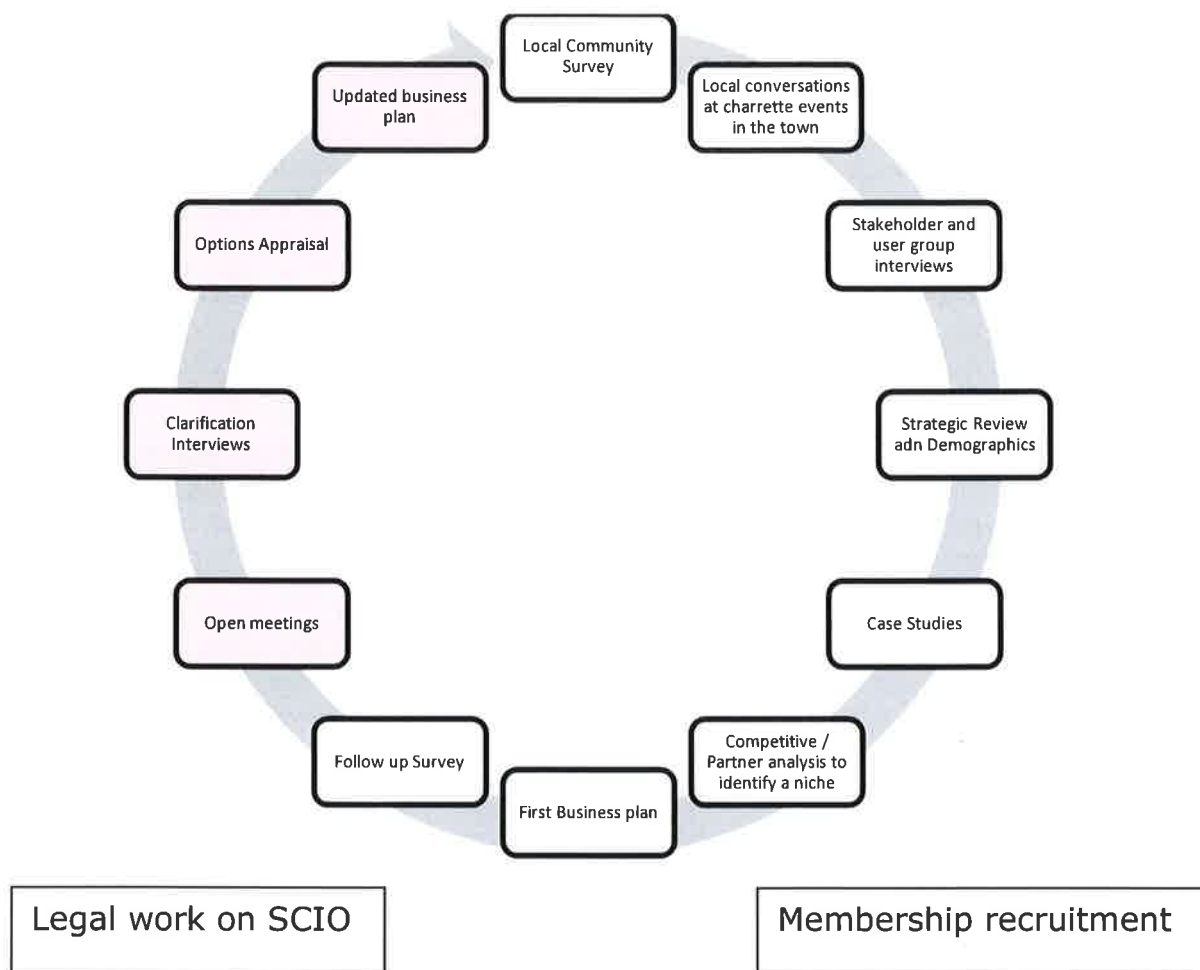
The development of the facility will contribute to the town being a place where more people decide to stay because there is work and better facilities. It needs to be financially sustainable and the objective is to bring the community together round this high profile site to affect change across Arbroath and beyond.

Methodology

This business plan is based on robust and detailed market research and user needs analysis undertaken over the last three years with a focused piece of work in the Winter of 2015 then again in the Spring and Summer of 2017 – this information can be seen in full in the separate appendices document. As well as gathering strong evidence of need, the objective of the recent research period was, in addition, to substantially increase membership. This is viewed as key to success, ensuring that the whole community support this and not just a few activists.

In summary the method of securing information took place in two main phases and is shown in the graphic below;





What We Will Do

The ACCT do not deliver services but were set up solely as a mechanism round which the community could come together to secure the asset and develop it. The day to day operation of the new centre will be delivered in partnership with user groups and tenants who will collaborate round a single vision

The renovated Arbroath Courthouse will bring people and groups together using the community owned asset to make Arbroath a better place to live and work.

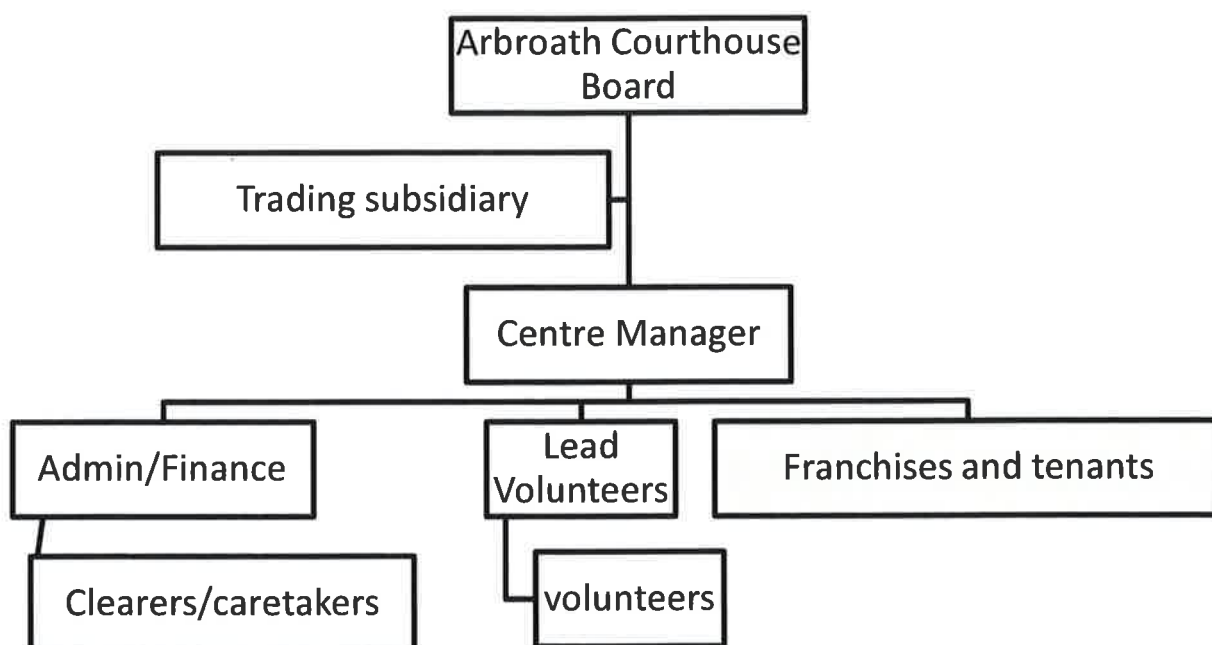
And then four themes.

The organisation will establish a community-owned and managed asset that adapts in response to the needs over time. Activity sits under four main themes

1. A hub Bringing People together by providing opportunities for hospitality
2. A Town Centre that stimulates the economy
3. Creating a culture of learning and volunteering that will contribute to employment and resilience
4. A safe place for Vulnerable People and Community Activism



Management and Staffing Structure



Cost

There is currently no clear cost for renovation and upgrade to the building. A technical team will need to be secured to produce floor plans and designs which a QS will cost. In the meantime we have estimated a ball park figure for use in this plan.

Item	Cost	Comment
Building Purchase	As near £0 as possible due to the liability that the trust is taking on	Building was valued at £275,000 in 2014 but this will need to be re-visited with an up to date valuation. Also negotiation will be required to purchase at less than market value where possible
Capital renovation	£2m	Will require a detailed design based on a brief to get to a cost plan. 1000m2 of space. Estimated costs of renovation are currently £1600 per m2. Add 10% for contingency and 6% per year for two years for inflation is £1,977,536.
Furniture and equipment, IT systems etc.	£75,000	Estimate
Planning fees	£5000	Depends on extent of works
Building Warrant fees	£5000	Estimate
Legal fees	£10,000	For conveyancing, arranging legal agreements that funders will require etc.
Professional fees	£237,304	Circa 12% of capital cost
Total	£2,500,000	



Funding Strategy

Funder	Target Amount and comments
Big Lottery	Following a visit from Community Assets, the group has built its membership and community base. Though there is a maximum £1m, the fund is very competitive and would estimate £800,000
Scottish Land Fund	For building purchase depending on valuation and negotiation
Great Place Scheme	https://www.greatplacescheme.org.uk/scotland The Great Place Scheme will invest in 5 to 10 places across Scotland where heritage is used for broader regeneration. This scheme is currently closed but future rounds may be an opportunity
Henry Smith Charitable Trust	£100,000
Garfield Weston	£100,000 though demand is high and they may offer less
Robertson Trust	£150,000 They have limited resources but are involved in part funding capital projects.
Clothworkers	£50,000
Regeneration Capital Grants fund	Can be significant sums, need to negotiate with local authority. Estimate : £800,000
Heritage Lottery and others	Can be up to £250,000. Though clearly this has a heritage element, it does not have a pure heritage focus and the asset is not of sufficient interest to secure large funds.
Innovative mechanisms	Up to £25,000

Financial Viability

We have considered long term viability within the context of a full renovation of the building. It should be clear though that the building is wind and watertight and can be operational in the interim with a basic upgrade and decoration. We do not currently have the technical fees to enable us to have costs for this but we understand that this initial upgrade will not be too onerous and will allow us to begin to trade and prove both the viability and the impact of the space before a major upgrade.

The sustainability of the Courthouse is based on letting space. There are a range of core tenants, enterprise lets and lets to the café and crèche and then the large and small meeting spaces are marketed as conference, events, wedding and meeting spaces. To achieve sustainability, the usage increases from an initial 30% to a ceiling of 60% occupancy in year 4 when grants taper to zero.

The cash flow projections show that £100,000 of revenue grant funding will be needed over the initial 3 years to cover working capital and planned trading growth. This allows the risk to be reduced as the social enterprise grows, though more aggressive targets can be used to reduce the requirement of non-repayable finance.

This consists of a tapering grant of £50,000 in year 1, £30,000 in year 2 dropping to £20,000 in year 3 and nothing in years 4 and beyond. Sales increase during that time to replace this grant. Trading is only 58% of turnover in year one, increasing to 100% in year four, though surpluses beyond that sit



around £10,000. There is little margin for poor trading years so some grants and fundraising may be required as a contingency.

Turnover increases from £119,594 in year one, to £125,673 in year five, showing steady but slowing growth as reputation and marketing kicks in. Staffing levels are steady with a full time Centre Manager, part time administrator and sessional cleaners and caretakers.

The summary can be seen below;

	yr1	yr2	yr3	yr4	yr5
Income					
Trading	£69,594	£88,629	£112,485	£125,673	£125,673
Grants	£50,000	£30,000	£20,000	£0	£0
Percentage of trading	58%	75%	85%	100%	100%
Total	£119,594	£118,629	£132,485	£125,673	£125,673
Exenditure	£101,594	£106,723	£112,588	£116,341	£117,479
Surplus/Deficit	£18,000	£11,906	£19,897	£9,332	£8,194



1 Introduction and Background

1.1 Project Summary

Background and Context of Arbroath Courthouse

In early 2013, a number of groups and individuals in the town of Arbroath started to discuss major issues in the community related to the run down physical nature of the centre of the town and the resultant impact on community self-esteem and confidence.

Then, in late September 2013 the Scottish Court Services announced that they were to close the Courthouse in the High St. As a result of that announcement a small group of committed townspeople emerged from the group mentioned above, seeing this as a possible gateway project. A Courthouse Action Group of local individuals and groups was formed to further such a proposition. Discussion with the Scottish Court Property agency received a sympathetic ear and encouraged the Group to pursue the idea.

One part of the building was the former Townhouse the other the former Guildry building. The Group believe that by adapting this complex into a multi-purpose community facility in the heart of the town with community services, learning space, social and creative space and a suite of social enterprises would fundamentally change the nature of the community.

The Arbroath Courthouse Building is over 1000m² of space. It was valued in 2014 at £275,000 but this will need to be re-visited and there has been substantial deterioration since that date. The building is wind and watertight but the images below show that there will be major renovation required;



The Courthouse has always been part of the fabric and skyline of the town.

The plan is to refurbish and upgrade the building to provide a stunning, accessible and functional building for the community. Funding will be secured for a team of staff to deliver a programme of initiatives throughout the year that will have an economic and social impact. This is outlined in section 3.



1.2 Organisational Context

The Arbroath Courthouse Community Trust's core purpose is to respond to the decline in Arbroath as a place which has been due to a mix of socio-economic change and being a small coastal town. They aim to improve the well-being, community resilience and employability of the people of Arbroath through developing the Courthouse in the main street as a multi-purpose community facility. The facility will be a catalyst to develop new services and be a host for outreach services.

At the moment the organisation is steering this project forward and leading on planning. It does not itself deliver any specific services.

In late 2016, the organisation submitted a SCIO application to OSCR and this started the process of strengthening the legal structure. The group has worked with support to develop the wording of the document. The SCIO application has now been submitted and a decision is expected soon. This process has also involved developing the membership as it is vital for the group to be rooted in the community.

There are now well over 100 members and growing with a target of 250 members by the end of the year and an on-going recruitment process that will ensure broad representation.

1.3 Methodology

A range of qualitative and quantitative research work has contributed to this business plan, led initially by the Trust itself, then by the consultants in partnership with the Trust. The process was as follows:

Phase One: by the Trust

o Community Consultations

In the early years of the project, the small group of activists opened up the opportunity to the community to consider the future of the Courthouse. An early open meeting took place within the building and there were various activities with a design team. There was also a public meeting and a short street survey to gauge levels of interest. This led to the early drawings being done pro bono by a local architect which proved the building could be adapted in an imaginative way. On-going publicity kept the community informed.

The group approached the Community Ownership Support Services to secure further help and support.

Phase two – Commissioned research phase

o Stage 1 – Initial research

The group commissioned Community Enterprise to undertake local research and business planning and this process was supported by DTAS. An early meeting was held to build the relationship and plan the process.

o Stage 2 –Independent Research –Further research and planning work aimed to lead to this business plan that would back the decision to take the building on. This focused on evidencing need for new initiatives in the town centre. The consultants led a collaborative process and undertook the following with support from ACCT;

- Public consultation meetings were dovetailed with the Arbroath Charrette which was co-incidentally happening at the same time. As well as individual conversations with around 30 people, the Charrette included the Courthouse opportunity and that process engaged with many hundreds of people. There was a desire to hold an open facilitated meeting for the Courthouse alone, but the Charrette made that difficult. The final Charrette document named the Courthouse as a key local asset to be invested in for the benefit of the community.
- One to one interviews with local people, stakeholders and groups



- An analysis of competition and partnership opportunities. This was an extensive element of the work to identify a clear niche in the town for a new building and to ensure that displacement was not an issue. Because it was shown that people travel to other venues, we undertook an extensive search of facilities across the region.
- Consideration of case studies and learning from other areas.
- An area wide community survey. There were 209 individual responses, but the question was asked whether this represented a group or family of views and over 400 additional people were identified. As a result the survey represents the views of circa 500 individuals
- **Stage 3 – Initial Business Plan** – This plan was put together based on the above data and further meetings and email communication between the consultants and ACCT staff and board. It will need to be fleshed out once there are final designs and costings but the business model will be as outlined here.

Phase Three: Further Research and Business Plan update

- **Stage 1 – Further Research**
 - **Short update survey** - 37 people completed the survey to help build on the 500 who responded before. It was felt that a third survey would lead to consultation fatigue locally, but the opportunity was given to those who felt more able to respond in this way.
 - **Open public meeting** - 53 people came along to take a tour of the building (most had never been inside it before) and to hear about the plans for its future. Attendees included representatives from 18 local organisations and local politicians, as well as interested members of the public.
 - **In depth interviews** - A further round of one to one interviews took place with local groups and stakeholders to take the research to a greater depth which has led to the re-write of the business plan
 - **Updating of Demographics**
 - As time has passed, the statistical analysis was updated.
- **Stage 2- Options Appraisal**

As a proper options appraisal was never carried out a visit took place to Arbroath with a tour of all potential sites and buildings. These were assessed and scored objectively showing that, on balance the Courthouse was indeed the best site for the plans in place.
- **Stage 3 – Updated business plan**

This plan was written, updating the previous plan without losing some of the hard work and wording that was agreed at that time. A separate appendices document has been produced with research data to ensure the business plan is concise.



2 Market Research and Needs Analysis

2.1 The Area and the Need

The industries that drive Arbroath's economy range from fishing and food processing to engineering and packaging. This industry is supported by a busy port, substantial investment from the oil and gas sector and the development of Arbroath Enterprise Park. The town is home to various medium sized companies such as Abbey Fruit and Keillor Coachbuilders Ltd. The Business Centre is based at Angus College.

Tourism and heritage is an important part of Arbroath. It is the location of the signing of the Declaration of Arbroath and of the Arbroath Smokie that has 'Protected Geographical Interest' status from the European Commission. It is also home to historical attractions such as Arbroath Abbey, the Signal Tower Museum and the Bell Rock Lighthouse. Events such as SeaFest and the Bell Rock Blues festival have attracted visitors.

Arbroath's traditional manufacturing sector has continued to decline as has fishing and its associated economy. Though visitors come to purchase a smokie and visit the Abbey, facilities are poor and they tend not to stay and spend.

Though transport is relatively good and a retail park has been developed, the town centre itself suffers from closed shops and requires overall regeneration.

The need for the project has been identified through profiling the area and on the ground consultation. The need has emerged under four themes and these are developed in the summary of evidence section (2.3). There is a need to

1. Bring people together to strengthen the town and to use hospitality to do that, reducing isolation and strengthening a sense of a proactive community.
2. Improve the town Centre to stimulate the local economy
3. Create a culture of learning and volunteering that will contribute to employment and resilience
4. Establish a safe place for vulnerable people and local organisations by offering space to a small number of community groups who will be anchor tenants.

2.2 Evidence of Need Context

Establishing the needs of this community and analysing the market opportunities that will ensure sustainability has been a detailed process.

The elements of research are summarised below;

- Open day (2014) – 89 attendees
- 2015/16 community survey - 209 responses representing 500 people. An update survey was completed by a further 37 people.
- 1:1 discussions at the Charrette meeting - 30 people at the Arbroath Courthouse table but 420 individuals altogether who responded to thoughts about Arbroath
- Stakeholder interviews over the two phases - 25 separate organisations, though some may be interviewed a second time to glean more detailed data for the business plan
- Strategic Review
- Demographic and statistical analysis
- Case Studies

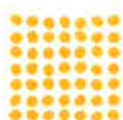


- Competitive / Partner analysis: Overview of 41 facilities in the town and wider region covering sport, leisure, community and culture to identify a gap for the Courthouse.

Some of these individuals will have engaged more than once, but we can estimate around 600 people have engaged in the research to one extent or another with 250 people contributing in detail.

2.3 Evidence of Need Summary

Theme	Services	Evidence of Need	
A hub Bringing People together by providing opportunities for hospitality	<ul style="list-style-type: none"> • Café • Cook school and training kitchen • Crèche • Social events • Small heritage archive 	Strategy and Policy	The project is a good fit with local government and national government policies and objectives particularly related to the Community Empowerment Act (including community ownership of assets), land reform and social enterprise.
		Demographics	<p>There are significantly more single households in Arbroath than across Angus (21% vs 18%)</p> <p>33% of households have no car in Arbroath compared with 23% across Angus and 31% across Scotland. There is therefore a need to develop local services</p> <p>Crime rates are some of the highest in Scotland currently, but there has been a 2% decrease in crime in Angus from 2015.</p> <p>Statistics relating to the needs of those under theme four are also relevant here.</p>
		Local research	<p>2015 survey: When asked to rate Arbroath as a place to live 38% rated it below average. The smaller 2017 survey respondents were more positive.</p> <p>Quote : Used to have a great sense of community but people are scared to make contact with new neighbours the drug problem in Arbroath needs addressing</p> <p>67% thought that this project would bring people together, 4% did not, and 28% were unsure.</p> <p>Quotes "An empty building in the centre of town does not give a good impression. A community hub would be good for all." " By giving people ownership they have more pride, which in turn gives confidence and encourages them to strive to be better. Hopefully this in turn encourages more interest from investors."</p>



		<p>Respondents were also asked if they thought a community hub was something they would use if it was available to them. 68% said they would use it, 5% said they wouldn't use it and 27% were unsure.</p> <p>The respondents were questioned on which kind of activities they currently attend, how far they travel to take part and if they would attend these activities locally in a new centre. While some travel to attend activities, there seemed to be a popular demand for activities being held locally.</p> <p>90% of survey respondents either 'agreed' or 'strongly agreed' that developing the hub would bring the community together.</p> <p>95% 'agreed' or 'strongly agreed' it would give more opportunity for social interaction.</p> <p>2017 Survey - When asked what they would most like to see changed, there was a fair range of answers, with "more opportunities for meeting and social interaction" at the highest (at 67%) and "better local facilities" at 54%).</p> <p>Quote - "This is a chance to bring town's people and surrounding area to meet and begin new friendships/ideas - encourage community spirit"</p> <p>Quote - "I am part of an enormous art and craft movement, creative people in Arbroath who all work from home in isolation this will help a lot to bring us together/ artistic to inspire each other and create new opportunities"</p> <p>Lots of Quotes like this - "It would be an ideal centre for lots of people to meet and socialise with immigrants and other visiting foreigners"</p> <p>Stakeholders noted the importance of a crèche to facilitate adults to be released for things from shopping to attending courses. This was picked up by Just Play, CAB, Home Start and others.</p> <p>The school noted that as of August they will no longer be operating on Friday afternoons and this may present an opportunity to use the buildings as a learning / study centre to support children of working parents and pupils who need additional learning support.</p>
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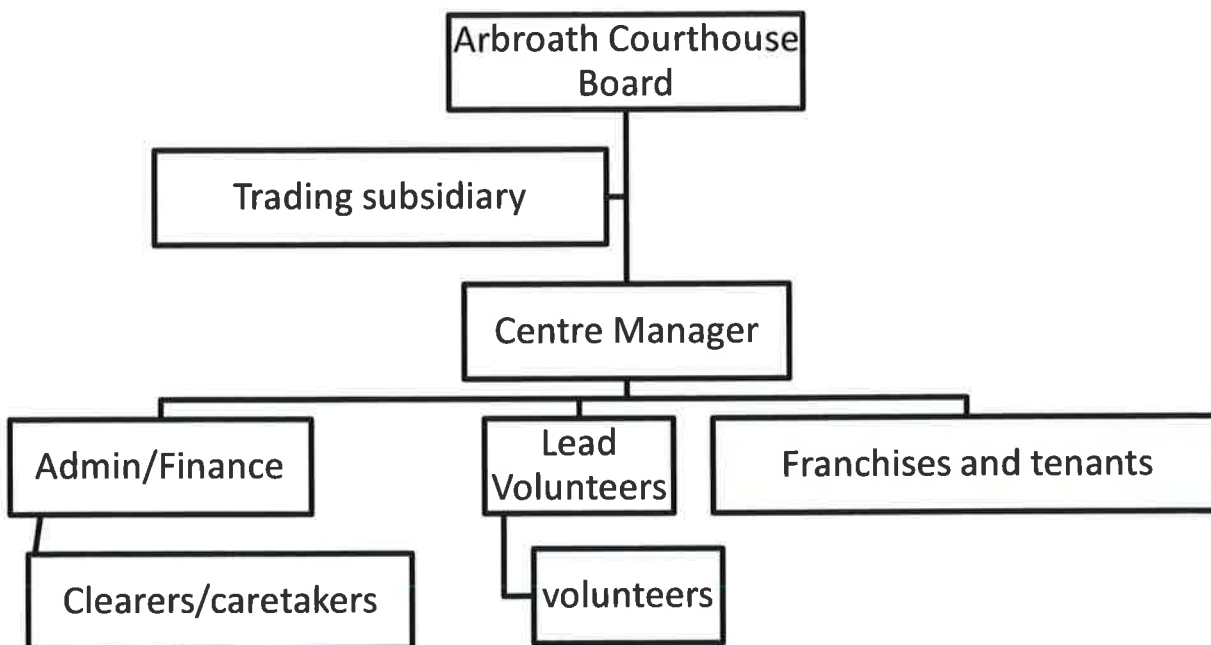


			<p>Competitive analysis showed that there are a range of broad community spaces for affordable use, good sports facilities and adequate culture, recreation and leisure. As a result this building needs to be unique and bespoke with a strategic focus on economic development as well as bringing the community together.</p> <p>Public meeting 2017 - What top things would make Arbroath a better place to live?</p> <ul style="list-style-type: none"> • A place for the people of Arbroath to have as a place to go to • More opportunities for people to get involved • Seeing things happen to encourage the population • Many examples of how to improve the look of the town centre – Courthouse could be catalyst. <p>Open meeting showed significant interest in using the café with ancillary activity such as cooking classes.</p> <p>Demand for a small heritage archive (with existing artefacts looking for a home) might increase community pride of place.</p> <p>Even though Arbroath has a vibrant scene with several culture and sports venues, stakeholders identified a need for developing a centre which can function as a meeting point for the community.</p>
		Case Studies	<p>Evidence shows a high level of community commitment to town and city centre hubs as long as services are unique and bespoke. There needs to be an eye on wider visitor income as well as local impact.</p>
A Town Centre that stimulates the economy	<ul style="list-style-type: none"> • Crèche • Café • Bookshop • Cook school and training kitchen 	Strategy and Policy	<p>The Scottish Government's 15 outcomes as well as its Economic Strategy include outcomes related to innovation and business development and the economic regeneration of fragile town centres.</p> <p>The Scottish Government is keen to drive growth through a coordinated approach: The Tourism Development Framework (July 2013) published by VisitScotland and ACCT can fit well with this strategy</p>



simply a commercial franchise, but more of a partnership where the franchisee will buy into the ethos of the place. Ideally this would be a local social enterprise and there is a preference for the Learning Tree or similar group to take this on if they had the capacity and resources.

Staffing Structure



4.5 Policies and Procedures

A full set of organisational policies and procedures will be developed. Voluntary Action Angus and other support providers can support this process.

This will include numerous policies that cover HR legislation and good practice (eg maternity cover), operation good practice (eg lone working) to compliance (eg environmental health). Basically everything that is needed to run the building will be developed by the Centre Manager before the centre opens and this will be reviewed in the first year.

4.6 Monitoring and Evaluation

The aim of this business plan is to ensure that the organisation becomes a robust, sustainable enterprise with good services that achieve or exceed the targets and outcomes set out. The Board and staff are committed to monitoring the progress of the work and to promoting both success and learning.

The outcomes and milestones set out in this document will form the basis of how this project will be monitored. However we will also monitor for change outwith those outcomes and record any unexpected outcomes, positive and negative.

A report will be structured that the Centre Manager will present to each board meeting outlining progress towards each outcome and whether milestones have been achieved on target, with clear plans to address issues if the milestones are off track. Actions will be agreed by the Board and implemented by the staff team.

We will endeavour to consolidate a system whereby reporting become relatively streamlined.

Evidence will be sought from the following:

- Recording numbers of people
- Numbers and nature of volunteers.
- User and customer surveys and a comments book



- Gather this electronically through Facebook.
- A confidential bi-annual local survey to record wider benefit
- A regular stakeholder meeting will also gather data
- An advisory panel of volunteers and users will be established to report impact back to the Board.
- Numbers of members and the nature of those members
- Numbers of social media followers and the quality of that conversation where immediate feedback can be tracked quickly

The finances will be monitored as noted above, though sometimes social impact and financial imperatives will impact on each other and this will be taken into consideration.

The success of activity in the building will be dependent upon the efforts and motivation of existing and new staff and volunteers. Staff will be given the opportunity to report on their perspective of how things are progressing.

External View

We will consider commissioning an external evaluation such as social auditing after year three to show the broader difference this had made to Arbroath as a town.



6. Finance : Costs, Funding and Sustainability

6.1 Introduction

There have been early designs developed but no formally commissioned design team. This will come at a future date so estimates below are based on sector experience and standard square meterage rates. They therefore require significant work at the development stage.

6.2 Project Cost Estimate

Capital

These figures are very broad guestimates and must be firmed up at the next stage by a Quantity surveyor operating within an architect led design team.

Item	Cost	Comment
Building Purchase	As near £0 as possible due to the liability that the trust is taking on	Building was valued at £275,000 in 2014 but this will need to be re-visited with an up to date valuation. Also negotiation will be required to purchase at less than market value where possible
Capital renovation	£2m	Will require a detailed design based on a brief to get to a cost plan. 1000m2 of space. Estimated costs of renovation are currently £1600 per m2. Add 10% for contingency and 6% per year for two years for inflation is £1,977,536.
Furniture and equipment, IT systems etc.	£75,000	Estimate
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6.3 Funding Strategy

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	The Great Place Scheme will invest in 5 to 10 places across Scotland where heritage is used for broader regeneration. This scheme is currently closed but future rounds may be an opportunity
Heritage Lottery	£100,000. There is limited but significant heritage interest in the building and additional heritage of place signage and information panels can be absorbed into the building.
Henry Smith Charitable Trust	£100,000
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Heritage Lottery and others	Can be up to £250,000. Though clearly this has a heritage element, it does not have a pure heritage focus and the asset is not of sufficient interest to secure large funds.
Innovative mechanisms	Up to £25,000

6.4 VAT

A full VAT assessment will be undertaken at the next stage, but the aspiration is to develop significant trading, opt to tax if necessary and reclaim as much VAT as possible. This means that VAT will have to be applied to all trading in the cash flow projections.

The nature of the building is such that it is highly unlikely to be exempt from VAT as a “village hall” type facility.

6.5 Income Generation and Financial Viability

Other grants will be applied for during the life of the project. This will provide working capital and kick start investment especially in the early years of the project to reduce the risk of early trading. As it stands the financial modelling shows that it will be challenging to service a loan.

Key income generators will come from the following areas which are set out in detail in the cash flow projections;

- Let of space to a Café franchisee
- Let of space to a Crèche operator
- Anchor tenants and business units
- Hire of space for small events and family parties
- Weddings, conferences and other events

Full and detailed cash flow projections can be seen at section 6.8 below.



The sustainability of the Courthouse is based on letting space. There are a range of core tenants, enterprise lets and lets to the café and crèche and then the large and small meeting spaces are marketed as conference, events, wedding and meeting spaces. To achieve sustainability, the usage increases from an initial 30% to a ceiling of 60% occupancy in year 4 when grants taper to zero.

The cash flow projections show that £100,000 of revenue grant funding will be needed over the initial 3 years to cover working capital and planned trading growth. This allows the risk to be reduced as the social enterprise grows, though more aggressive targets can be used to reduce the requirement of non-repayable finance.

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Turnover increases from £119,594 in year one, to £125,673 in year five, showing steady but slowing growth as reputation and marketing kicks in. Staffing levels are steady with a full time Centre Manager, part time administrator and sessional cleaners and caretakers.

The summary can be seen below and the cash flow projection can be seen in full at section 6.8

	yr1	yr2	yr3	yr4	yr5
Income					
Trading	£69,594	£88,629	£112,485	£125,673	£125,673
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Percentage of trading	58%	75%	85%	100%	100%
Total	£119,594	£118,629	£132,485	£125,673	£125,673
Expenditure	£101,594	£106,723	£112,588	£116,341	£117,479
Surplus/Deficit	£18,000	£11,906	£19,897	£9,332	£8,194

6.6 Marketing Plan

The marketing plan is required to be effective for two key reasons: firstly, we need to attract a strong range and scale of local people to ensure we achieve the social outcomes; secondly, we need to attract appropriate levels of trading income to secure long term financial sustainability. Ideally these should merge but driving usage and business to the Courthouse is vital for building brand loyalty and securing its success.

A branding exercise and strategic communications and marketing plan will be put together before the facility opens. Branding should communicate Arbroath Courthouse's identity and character. The communication and marketing plan will set out a detailed time table of activity that can be implemented by new staff. As a result the marketing plan will be distinct and outcomes focused and the following gives a snapshot of the context in which it will work.

There will be three key targets for the marketing plan. These are almost completely distinct sometimes requiring different methodologies. They are

1. Local people who we want to use and contribute to the facility and will be the main social beneficiaries.
2. Third sector users who will book key spaces and run core services such as the café and crèche.
3. Commercial users who will book space, often from outwith Arbroath. This includes the small events market.



Local Market

We will create a strategic marketing strategy based on the following;

- E-mail news bulletins. We will create a database of local residents who are committed to the place, building up a sense of an electronic community
- Poster and flyers.
- Use of social media
- Use of the local press

A conversation will be built to keep people in touch with “their” building.

Third Sector Tenants

We will retain a strong relationship with the third sector infrastructure in Arbroath and Angus, retaining strong relationships so that voids are minimised but also to ensure tenants understand they are contributing to a bigger vision of changing Arbroath for the better. The Courthouse will be represented by the Centre Manager on various initiatives from the Third Sector Interface and the Angus Social Enterprise Network to churches, sports groups and other networks.

Commercial Customers

We will work with the Chambers of Commerce and business community, opening up communications with potential commercial customers through on and off-line marketing materials and scattered with campaigns throughout the years.

We will use trusted gate-keepers, eg trade bodies, wedding planners etc., to open up opportunities.

Tourists and Visitors

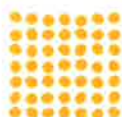
We will develop a clear communication strategy to communicate with potential visitors, particularly to the Abbey and harbour, working in partnership with local heritage bodies as well as Historic Environment Scotland, to drive business to all through partnership and strategic marketing.

Clear professional publicity material will be designed and developed and distributed to the right publications.

6.7 Risk and Risk Mitigation

As the Trust is not currently operational, there are minimal existing controls.

Risk	Impact	Probability	Existing Controls	Action Required	Lead Responsibility
Demand lower than expected from local people	High	Low	Building on existing momentum gained by research	Deals for local people and early promotions Strong brand and good materials Detailed Comms plan and marketing strategy	CM



Risk	Impact	Probability	Existing Controls	Action Required	Lead Responsibility
				Joint initiatives with other facilities such as the Abbey	
Demand lower than anticipated by commercial customers	High	Medium	N/A	Strong marketing Partnership with creative individuals and agencies	CM and team
Loss of Key Personnel, Volunteers and Board Members	High	Medium	Motivation for volunteers	Write an accession plan Good terms and conditions for future staff Good volunteer policies	Board with CM
Capital and fit out costs higher than expected	Medium	Medium	Estimates from case studies	Robust design team with QS Further fundraising Savings	Board
Insufficient reserves to manage cash flow	High	Low	N/A	Build reserves during initial years	CM and Admin/Finance
Complaints from businesses re competition	Medium	Low	Engaging with local business community	Regular communication and open meetings	CM





6.8 Cash Flow Projections and Models

Core Staffing costs

Core Posts	Salary	NI	Pension	Time	Expenses	total	Notes
Centre Manager	£28,000	£2,484	£1,400	1.0	£1,200	£33,085	FT
Admin/Finance/Facilities Officer	£24,000	£1,932	£1,200	0.5	£200	£13,666	PT
Cleaner/Caretaker	£6,480		£324		£50	£6,854	360 days x 2 hours x £9
Total						£53,605	

	yr1	yr2	yr3	yr4	yr5
Income					
Trading	£69,594	£88,629	£112,485	£125,673	£125,673
Grants	£50,000	£30,000	£20,000	£0	£0
Percentage of trading	58%	75%	85%	100%	100%
Total	£119,594	£118,629	£132,485	£125,673	£125,673
Expenditure					
	£101,594	£106,723	£112,588	£116,341	£117,479
Surplus/Deficit	£18,000	£11,906	£19,897	£9,332	£8,194





Arbroath Courthouse Cash Flow - Year 1													
	Notes												
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Sales	Weeks per month												
	5	4	4	5	4	4	5	4	5	4	4	4	
	Main Hall Let Fee per hour	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	
	Meeting Room Let per hour	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	
	Small Business Unit (pod) cost per week	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	
	Total potential hours available per week	84	84	84	84	84	84	84	84	84	84	84	
	Numbers of events	1	1	2	2	2	2	2	2	1	1	1	
	Event attendees	25	25	35	35	50	35	25	25	25	25	25	
	Average price per ticket (or donation)	5	5	5	5	5	5	5	5	5	5	5	
Overhead Expenses	Rent from Ciesche franchise	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	6,000
	Rent from CaféBistro/Book shop	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Rent from Anchor / Tenant	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	15,000
	Main Hall Let	£2,100	£1,680	£1,680	£1,560	£2,520	£2,520	£2,520	£3,150	£2,520	£2,520	£2,520	30,030
	Let of heritage archive	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Meeting / Training Rooms Let	£168	£168	£168	£282	£282	£282	£282	£282	£282	£282	£282	2,772
	Business Pod Let	£750	£800	£800	£750	£600	£600	£600	£750	£800	£600	£600	7,800
	Rent to training provider	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
	Income from events	£125	£125	£350	£350	£500	£350	£250	£250	£125	£125	£125	2,925
	VAT reclaim	£304	£221	£221	£221	£221	£221	£221	£221	£221	£221	£554	3,067
Operating Profit	Total Sales	£6,197	£4,294	£4,519	£7,473	£5,583	£5,443	£7,373	£5,343	£6,123	£5,458	£5,551	69,584
	Advertising	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
	Rates (per week)	£500	£400	£400	£500	£400	£400	£500	£400	£500	£400	£400	5,200
	Water Rates	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	2,400
	Gas / Electric (per week)	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Phone and internet	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Insurance	£280	£280	£280	£280	£280	£280	£280	£280	£280	£280	£280	3,000
	Stationery, postage & Printing	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	600
	Staff costs : Core	£4,467	£4,467	£4,467	£4,467	£4,467	£4,467	£4,467	£4,467	£4,467	£4,467	£4,467	53,605
	Staff expenses and training	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	600
Grants	Volunteer expenses and training	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Professional and accountancy fees												2,000
	Repairs & Maintenance	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
	Security alarm and other contracts	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	600
	Refuse Collection	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
	Membership fees	£500											500
	Cleaning materials	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	£90	600
	Event costs	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	1,170
	Misc	£100	£859	£904	£1,495	£1,119	£1,089	£1,475	£1,225	£1,294	£1,044	£1,110	13,919
	VAT	£8,897	£7,876	£8,011	£8,702	£8,286	£8,196	£8,642	£8,392	£8,311	£8,061	£10,127	101,594
Operating Cash Flow	Total	£22,341	£18,759	£15,267	£14,038	£11,345	£8,582	£32,323	£29,530	£27,262	£25,419	£22,576	18,000
Notes													

1 20% up to 30% occupancy in year one
2 20% up to 30% occupancy in year one
3 3 units

Arbroath Courthouse Cash Flow - Year 2

	Notes												Notes
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Sales	5	4	4	5	4	4	5	4	5	4	4	4	
	Weeks per month												
	Main Hall Let Fee per hour	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	4 increase in year 2
	Meeting Room Let per hour	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	
	Small Business Unit (pod) cost per week	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	
	Total potential hours available per week	84	84	84	84	84	84	84	84	84	84	84	
	Numbers of events	2	2	2	2	2	2	2	2	2	2	2	5 increase to 2 per month
	Event attendees	25	25	35	35	50	35	25	25	25	25	25	
	Average price per ticket (or donation)	5	5	5	5	5	5	5	5	5	5	5	
Overhead Expenses	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Rent from Crecle franchise												6 increase in year 2
	Rent from Cafe/Bistro/Book shop	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Rent from Anchor Tenant	£1,250			£1,250		£1,250		£1,250		£1,250	£750	5,000
	Main Hall Let	£3,780	£3,024	£3,024	£3,780	£3,024	£3,780	£3,024	£3,780	£4,032	£4,032	£4,032	42,336
	Let of heritage archive	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Meeting / Training Rooms Let	£252	£252	£252	£252	£252	£252	£252	£252	£336	£336	£336	3,276
	Business Pod Let	£1,000	£800	£800	£1,000	£800	£1,000	£800	£1,000	£800	£800	£800	10,400
	Rent to training provider	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
	Income from events	£250	£250	£350	£350	£500	£250	£250	£250	£250	£250	£250	3,550
Operating Profit	VAT reclaim	£304	£221	£221	£221	£221	£221	£221	£221	£221	£221	£554	3,067
	Total Sales	£8,586	£6,297	£6,397	£8,603	£6,547	£6,397	£8,503	£6,297	£7,253	£8,639	£7,722	88,629
Operating Cash Flow	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
	Advertising												
	Rates (per week)	£100	£400	£400	£500	£400	£400	£500	£400	£500	£400	£400	5,200
	Water Rates	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	2,400
	Gas / Electric (per week)	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Phone and internet	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Insurance	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
	Stationery, postage & Printing	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Staff costs : Core	£4,556	£4,556	£4,556	£4,556	£4,556	£4,556	£4,556	£4,556	£4,556	£4,556	£4,556	54,677
	Staff expenses and training	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
Grants	Volunteer expenses and training	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Professional and accountancy fees												
	Repairs & Maintenance	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
	Security alarm and other contracts	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Refuse Collection	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
	Membership fees	£500											500
	Cleaning materials	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Event costs	£100	£100	£140	£140	£200	£140	£100	£100	£100	£100	£100	1,420
	Misc	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
	VAT	£1,717	£1,239	£1,279	£1,721	£1,309	£1,279	£1,701	£1,259	£1,451	£1,728	£1,544	17,726
Total	£9,474	£8,416	£8,476	£9,017	£8,566	£8,476	£8,957	£8,416	£8,707	£8,884	£8,634	£10,701	106,723
	Operating Profit	£888	£2,119	£2,079	£414	£2,019	£2,079	£454	£2,119	£1,454	£2,245	£2,979	£18,084
	Grants	£15,000						£15,000					30,000
	Total	£14,112	£2,119	£2,079	£414	£2,019	£2,079	£14,546	£2,119	£1,454	£2,245	£2,979	
	Operating Cash Flow	£14,112	£11,994	£9,915	£9,500	£7,461	£5,402	£19,948	£17,829	£16,375	£16,130	£11,906	11,906

Arbroath Courthouse Cash Flow - Year 3

	Notes	Arbroath Courthouse Cash Flow - Year 3												Notes
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Sales	Weeks per month	5	4	4	5	4	4	5	4	5	4	4	4	
	Main Hall Let Fee per hour	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	
	Meeting Room Let Fee per hour	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	
	Small Business Unit (pod) cost per week	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	
	Total potential hours available per week	84	84	84	84	84	84	84	84	84	84	84	84	
	Numbers of events	2	2	2	2	2	2	2	2	2	2	2	2	
	Event attendees	25	25	35	35	50	35	25	25	25	25	25	25	
	Average price per ticket (or donation)	5	5	5	5	5	5	5	5	5	5	5	5	
Overhead Expenses	Rent from Creche franchise	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Rent from Café/Bistro/Book shop	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Rent from Anchor Tenant	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	5,000
	Main Hall Let	£5,040	£4,032	£4,032	£6,300	£5,040	£5,040	£6,300	£5,040	£6,300	£6,048	£6,048	£6,048	65,268
	Let of heritage archive	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Meeting / Training Rooms Let	£336	£336	£336	£420	£420	£420	£420	£420	£420	£800	£336	£336	4,200
	Business Pod Let	£1,000	£800	£800	£1,000	£800	£800	£1,000	£800	£1,000	£800	£800	£800	10,400
	Rent to training provider	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
	Income from events	£250	£250	£350	£350	£500	£350	£250	£250	£250	£250	£250	£250	3,550
	VAT reclaim	£304	£221	£221	£221	£221	£221	£221	£221	£221	£221	£221	£554	3,067
Total Sales		£9,930	£7,389	£7,489	£11,291	£8,731	£8,581	£11,191	£8,481	£9,941	£10,319	£9,405	£9,738	112,485
Overhead Expenses	Advertising	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
	Rates (per week)	£500	£400	£400	£500	£400	£400	£500	£400	£500	£400	£400	£400	5,200
	Water Rates	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	2,400
	Gas / Electric (per week)	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
	Phone and Internet	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
	Insurance	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
	Stationery, postage & Printing	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Staff costs : Core	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	£4,648	55,771
	Staff expenses and training	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Volunteer expenses and training	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
Operating Profit	Professional and accountancy fees	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
	Repairs & Maintenance	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Security alarm and other contracts	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
	Refuse Collection	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	6,000
	Membership fees	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
	Cleaning materials	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
	Event costs	£1,986	£1,478	£1,498	£2,258	£1,746	£1,716	£2,238	£1,696	£1,988	£2,064	£1,981	£1,948	22,497
	Misc	£1,986	£1,478	£1,498	£2,258	£1,746	£1,716	£2,238	£1,696	£1,988	£2,064	£1,981	£1,948	22,497
	VAT	£9,834	£8,725	£8,785	£9,646	£9,094	£9,004	£9,586	£8,944	£9,336	£9,311	£9,129	£11,195	112,588
	Total	£97	£1,337	£1,297	£1,645	£363	£423	£1,605	£463	£605	£1,007	£276	£1,457	£103
Operating Profit		£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	£10,000	20,000
Grants		£10,097	£1,337	£1,297	£1,645	£363	£423	£1,605	£463	£605	£1,007	£276	£1,457	£103
Total		£10,097	£1,337	£1,297	£1,645	£363	£423	£1,605	£463	£605	£1,007	£276	£1,457	£103
Operating Cash Flow		£10,097	£8,760	£7,464	£9,109	£8,746	£8,323	£19,928	£19,465	£20,070	£21,078	£21,354	£19,897	19,897

Arbroath Courthouse Cash Flow - Year 4

	Notes												
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
	5	4	4	5	4	4	5	4	5	4	4	4	
Weeks per month	5	4	4	5	4	4	5	4	5	4	4	4	
Main Hall Let Fee per hour	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	£30	
Meeting Room Let per hour	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	£10.00	
Small Business Unit (pod) cost per week	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	£50.00	
Total potential hours available per week	84	84	84	84	84	84	84	84	84	84	84	84	
Numbers of events	2	2	2	2	2	2	2	2	2	2	2	2	
Event attendees	25	25	35	35	50	35	25	25	25	25	25	25	
Average price per ticket (or donation)	5	5	5	5	5	5	5	5	5	5	5	5	
Sales													
Rent from Cleeche franchise	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
Rent from Café/Bistro/Book shop	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
Rent from Anchor Tenant	£1,250	£750	£750	£1,250	£750	£750	£1,250	£750	£750	£750	£750	£750	5,000
Main Hall Let	£7,560	£6,048	£6,048	£7,560	£6,048	£6,048	£7,560	£6,048	£7,560	£6,048	£6,048	£6,048	78,624
Let of heritage archive	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
Meeting / Training Rooms Let	£336	£336	£336	£336	£336	£336	£336	£336	£336	£336	£336	£336	4,032
Business Pod Let	£1,000	£800	£800	£1,000	£800	£800	£1,000	£800	£1,000	£800	£800	£800	10,400
Rent to training provider	£1,000	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
Income from events	£250	£250	£350	£350	£500	£350	£250	£250	£250	£250	£250	£250	3,550
VAT reclaim	£304	£221	£221	£221	£221	£221	£221	£221	£221	£221	£221	£554	3,067
Total Sales	£12,450	£9,405	£9,505	£12,467	£9,655	£9,505	£12,367	£9,405	£11,117	£10,655	£9,405	£9,738	125,673
Overhead Expenses													
Advertising	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
Rates (per week)	£500	£400	£400	£500	£400	£400	£500	£400	£500	£400	£400	£400	5,200
Water Rates	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	2,400
Gas / Electric (per week)	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	9,000
Phone and internet	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
Insurance	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
Stationery, postage & Printing	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
Staff costs : Core	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	£4,741	56,886
Staff expenses and training	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
Volunteer expenses and training	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	1,800
Professional and accountancy fees	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	3,000
Repairs & Maintenance	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
Security alarm and other contracts	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	300
Refuse Collection	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	£500	6,000
Membership fees	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	600
Cleaning materials	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
Event costs	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	1,200
Misc	£2,490	£1,881	£1,901	£2,493	£1,931	£1,901	£2,473	£1,881	£2,223	£2,131	£1,881	£1,948	25,135
VAT	£10,431	£9,221	£9,281	£9,974	£9,371	£9,281	£9,914	£9,221	£9,664	£9,471	£9,221	£11,288	116,341
Total	£2,020	£1,183	£2,223	£2,493	£2,283	£2,223	£2,453	£1,183	£1,453	£1,183	£1,183	£1,550	£9,332
Operating Profit	£2,020	£1,183	£2,223	£2,493	£2,283	£2,223	£2,453	£1,183	£1,453	£1,183	£1,183	£1,550	£9,332
Grants	£2,020	£1,183	£2,223	£2,493	£2,283	£2,223	£2,453	£1,183	£1,453	£1,183	£1,183	£1,550	£9,332
Total	£2,020	£1,183	£2,223	£2,493	£2,283	£2,223	£2,453	£1,183	£1,453	£1,183	£1,183	£1,550	£9,332
Operating Cash Flow	£2,020	£1,183	£2,223	£2,493	£2,283	£2,223	£2,453	£1,183	£1,453	£1,183	£1,183	£1,550	£9,332

End of core grant

Arbroath Courthouse Cash Flow - Year 5												
	Notes											
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
	5	4	4	5	4	4	5	4	5	4	4	4
	Weeks per month											
	Main Hall Let Fee per hour											
	Meeting Room Let per hour											
	Small Business Unit (pod) cost per week											
	Total potential hours available per week											
	Numbers of events											
	Event attendees											
	Average price per ticket (or donation)											
Sales												
Rent from Creche franchise	Learning Tree	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750
Rent from Café/Bistro/Book shop	Angus Voice or other	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750
Rent from Anchor Tenant	Wedding, conference etc	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250	£1,250
Main Hall Let	TBC	£7,560	£6,048	£6,048	£7,560	£6,048	£7,560	£6,048	£7,560	£6,048	£7,560	£6,048
Let of heritage archive		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150
Meeting / Training Rooms Let		£336	£336	£336	£336	£336	£336	£336	£336	£336	£336	£336
Business Pod Let	x3 can be for third sector group	£1,000	£800	£800	£1,000	£800	£1,000	£800	£1,000	£800	£1,000	£800
Rent to training provider		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100
Income from events	Low level film nights etc	£250	£250	£350	£350	£300	£250	£250	£250	£250	£250	£250
VAT reclaim		£304	£221	£221	£221	£221	£221	£221	£221	£221	£221	£554
Total Sales		£12,450	£9,405	£9,505	£12,467	£9,655	£9,505	£12,367	£9,405	£11,117	£10,655	£9,738
												125,673
Overhead Expenses												
Advertising	Nominal - users do their own marketing	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25
Rates (per week)		£500	£400	£400	£500	£400	£500	£400	£500	£400	£400	£400
Water Rates		£200	£200	£200	£200	£200	£200	£200	£200	£200	£200	£200
Gas / Electric (per week)	Estimate	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750	£750
Phone and Internet		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150
Insurance		£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£250
Stationery, postage & Printing		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50
Staff costs : Core	See staffing sheet	£4,835	£4,835	£4,835	£4,835	£4,835	£4,835	£4,835	£4,835	£4,835	£4,835	£4,835
Staff expenses and training		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50
Volunteer expenses and training		£150	£150	£150	£150	£150	£150	£150	£150	£150	£150	£150
Professional and accountancy fees												
Repairs & Maintenance		£250	£250	£250	£250	£250	£250	£250	£250	£250	£250	£2,000
Security alarm and other contracts		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50
Refuse Collection		£25	£25	£25	£25	£25	£25	£25	£25	£25	£25	£25
Membership fees		£500										
Cleaning materials		£50	£50	£50	£50	£50	£50	£50	£50	£50	£50	£50
Event costs	40% of event	£100	£100	£140	£140	£200	£140	£100	£100	£100	£100	£100
Misc		£100	£100	£100	£100	£100	£100	£100	£100	£100	£100	£100
VAT		£2,490	£1,881	£1,901	£2,493	£1,931	£2,473	£1,881	£2,223	£2,131	£1,881	£1,948
Total		£10,525	£9,316	£9,376	£10,069	£9,466	£9,376	£10,009	£9,316	£9,759	£9,566	£11,383
												117,479
Operating Profit												
Grants		£1,925	£89	£129	£2,398	£189	£129	£2,358	£89	£1,358	£1,089	£8,194
Total		£1,925	£89	£129	£2,398	£189	£129	£2,358	£89	£1,358	£1,089	£8,194
Operating Cash Flow												
		£1,925	£2,013	£2,142	£4,540	£4,729	£4,657	£7,215	£7,304	£8,662	£9,750	£9,839
												£8,194



