## Example

| Margin Calculations   |   |
|-----------------------|---|
| Cost of products      | 0.37p Gel Polish<br>0.17p Lint Free Wipes<br>£1.17p Nail Files<br>0.25p Hygiene & PPE                 |
| Cost of premises      | £3.90 Rent (per hour £150pwx38 hours) 0.32p Electricity £1.30 Business Rates                          |
| Cost of your time     | £15-£40 Wages - depending on clientele and expertise (NOTE: This should always be more than min wage) |
| Professional Costs    | 0.28p Insurance 0.21p Accountant fee 0.03p Professional membership                                    |
| Total Treatment Price | £15ph - £23.50<br>£20ph - £28.50<br>£25ph - £33.50  |