



SAMPLE
REPORT

Monthly Performance Report

Green Eats Cafe & Restaurant

November 2021



GREEN EATS
CAFE & RESTAURANT

Basis of Preparation

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Executive Summary

Overall, results for this month are positive. Revenue is \$174,182, and this has been increasing consecutively. The primary drivers of this increase have been takeaway lunch meals and beverage sales. We assume beverage sales are up due to the warm weather we've been seeing this summer.

Customer satisfaction (97% this month) is also positive, which is of vital importance for driving repeat customer business. 25% of our sales this month were by repeat customers, nearing our customer loyalty target of 33%.

Some major expense categories are trending upwards, which require monitoring. To improve expense management we are considering undertaking a cost audit soon. Specifically a review of the following operating costs: Marketing (\$22,308 this month), Labor (33% of Sales this month) and Food costs (7% of sales this month).

Limited floor space at our current venue will restrict bookings during weekends and other busy periods. As the business is committed to its current lease, expanding into larger premises is not currently an option. Our challenge is to improve margins and increase sales through greater restaurant patronage during off-peak times. However, currently our Rent sits at just 5% of Sales, which is quite impressive, and speaks to the affordability of our current space.

This month welcomes the commencement of bike services to deliver coffee to doorsteps across three Seattle suburbs. New sales training initiatives are planned for next month, to promote these new services.

Agenda Items

- Review Q3 Hiring Plans
- Update Shareholders agreements
- Review supplier price & quality
- Evaluate viability of take away service

✓ PROFITABILITY

Gross Profit Margin 58.11% (Last month 53.77%)

Positive trend upwards. Strategies to improve profitability include: increasing price, increasing sales volume, reducing cost of sales and reducing operating expenses.

✗ CUSTOMER

Customer Loyalty 25% (This month target 33%)

Negative trend downwards. Strategies to improve our Customer Loyalty Ratio include seeking ways to reengage our existing clients, by improving their experience, speed of service, and implementing a loyalty rewards program.

✗ EFFICIENCY

Return on Capital Employed 15.16% (Last month 20.15%)

Negative trend downwards. A lower ROCE% may indicate a less efficient use of capital employed.

✓ WORKING CAPITAL

Cash Conversion Cycle 14 days (Last month 46 days)

Positive trend downwards. Strategies to improve cash conversion include: collecting debt faster, reducing inventory levels, billing work in progress faster and paying creditors slower

✓ CASH FLOW

Free Cash Flow \$236,078

Free Cash Flow is positive. After paying its operating expenses and investing for future growth (capital expenditures) the business has generated cash. This cash is available to be paid back to the suppliers of capital.

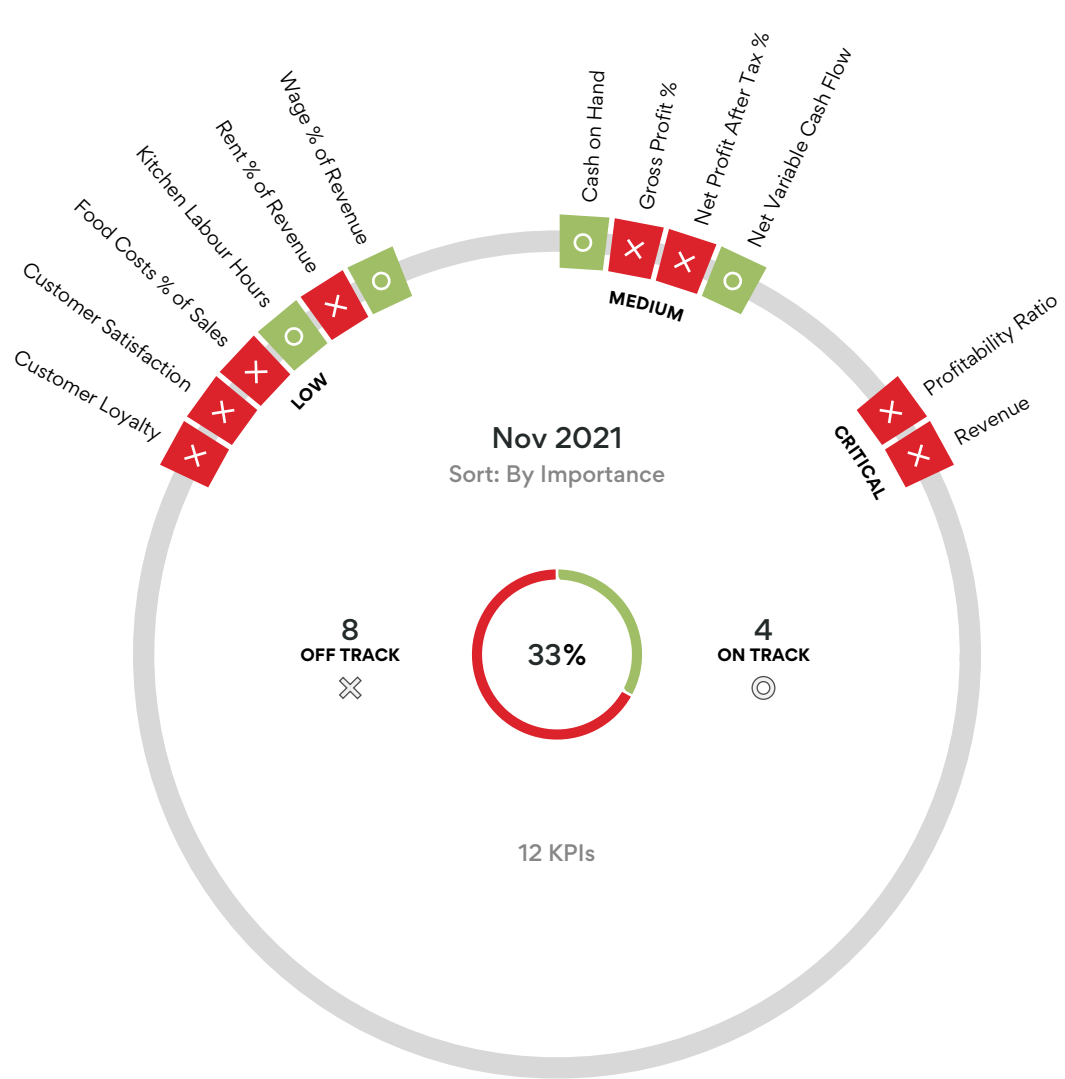
KPI Results

	RESULT	TARGET		TREND	IMPORTANCE
A PROFITABILITY	NOV 2021			vs OCT 2021	
Total Revenue	\$174,182	\$241,224	✗	▼ -4%	Critical
Gross Profit Margin	58.11%	87.72%	✗	▲ 4.34%	Medium
Profitability Ratio	17.65%	29.4%	✗	▼ -3.82%	Critical
Net Profit After Tax Margin	13.11%	15.48%	✗	▼ -3.85%	Medium
B NON-FINANCIALS					
Customer Satisfaction	97%	98%	✗	▲ 4%	Low
Customer Loyalty	25%	33%	✗	0%	Low
Kitchen Labour Hours	222	100	✓	▲ 8	Low
C EXPENSE RATIOS					
Food Costs % of Sales *	11%	5%	✗	▲ 1%	Low
Rent % of Revenue *	5%	5%	✗	▲ 3%	Low
Wage % of Revenue *	33%	56%	✓	▲ 8%	Low
D CASH FLOW					
Cash on Hand	\$1,599,532	\$950,000	✓	▲ 33.7%	Medium
Net Variable Cash Flow	78.17%	20%	✓	▲ 10.44%	Medium

* For this metric, a result below target is favourable

KPI Summary

This chart shows KPIs grouped into performance perspectives.



Revenue Analysis

TOTAL REVENUE

\$174,182

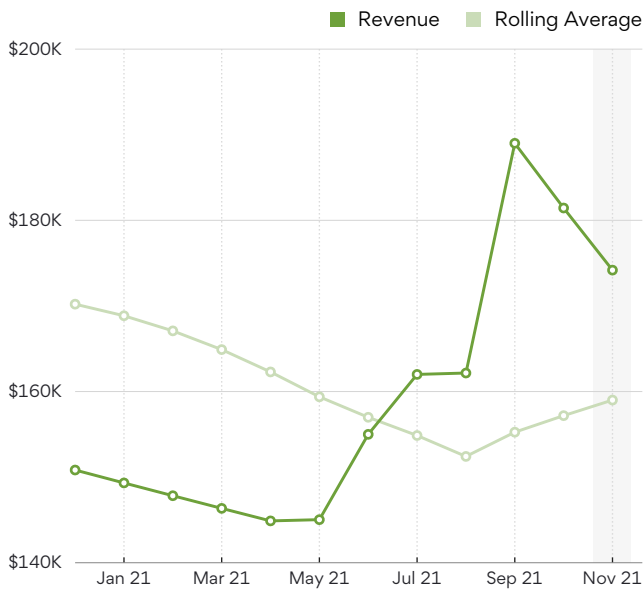
REVENUE (Nov 20)

\$152,355

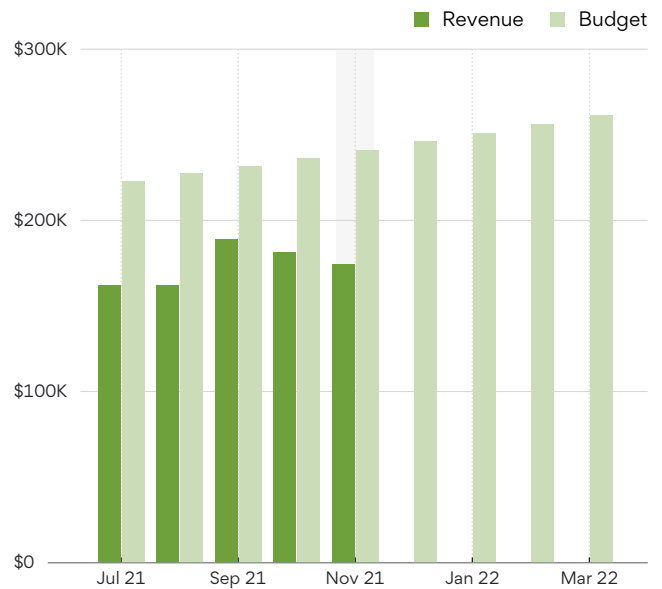
REVENUE

\$241,224 Target

Revenue - Rolling 12 months



Revenue vs Budget



REVENUE (2021/2022 YTD)

\$868,784

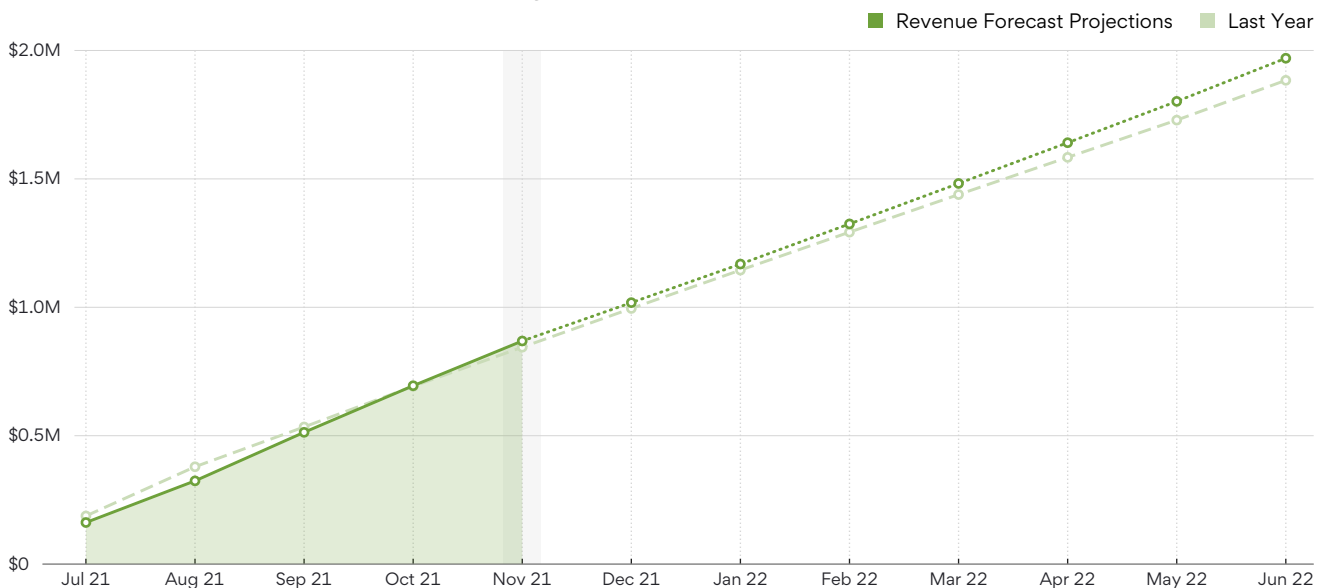
REVENUE (2021/2022 YTD)

\$1,159,740 Target

REVENUE (2020/2021 YTD)

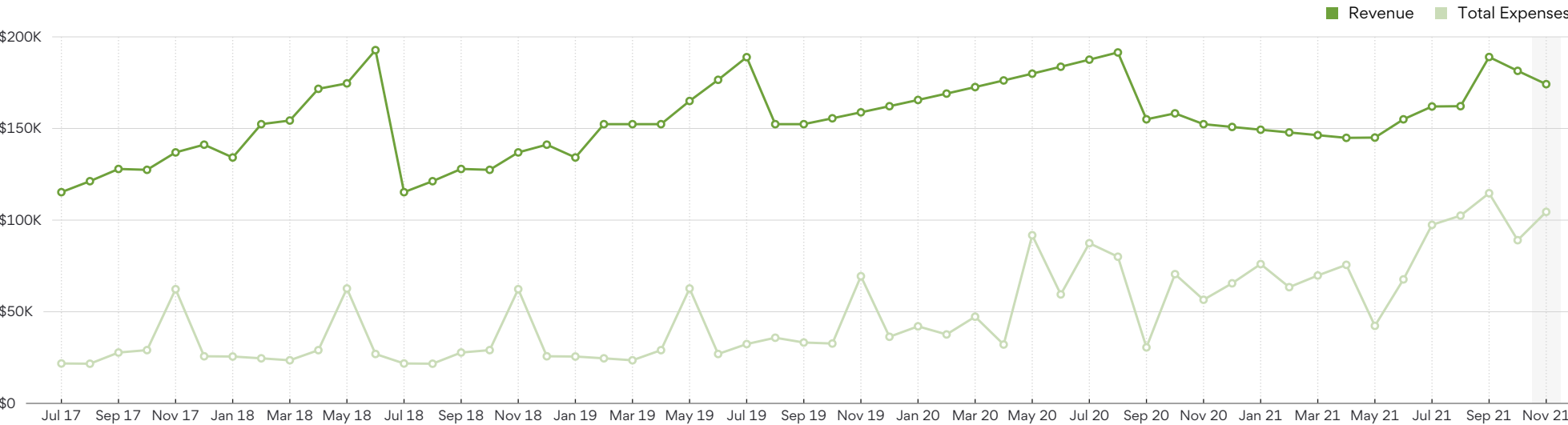
\$844,645

Total Revenue YTD + Revenue Forecast Projection



Revenue & Expenses

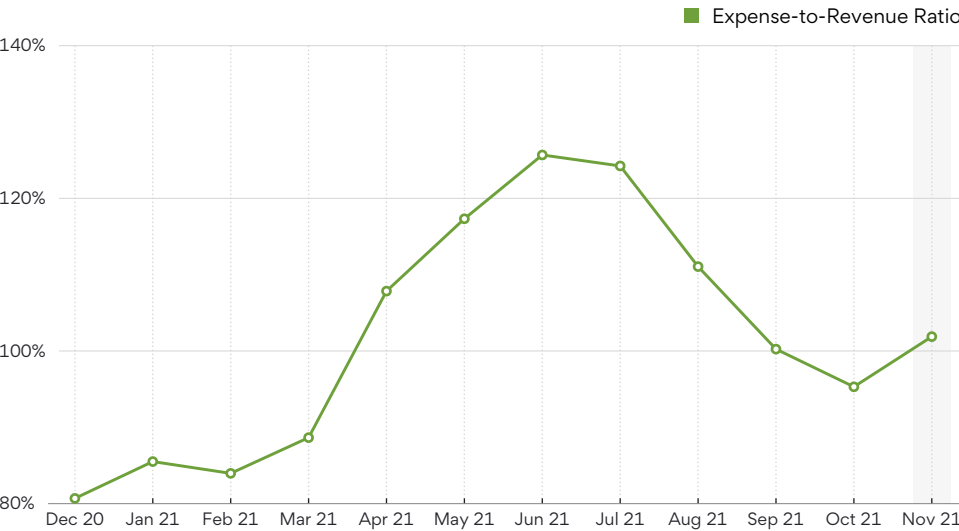
Revenue vs Expenses



Top 10 Expenses

Entertainment	\$13,458
Advertising & Promotions	\$13,296
Contractors	\$13,263
Rent	\$9,281
Telephone & Internet	\$9,255
Consulting Fees	\$9,047
Travel & Accommodation	\$8,660
Training & Education	\$6,735
Marketing	\$6,195
Insurance	\$5,795

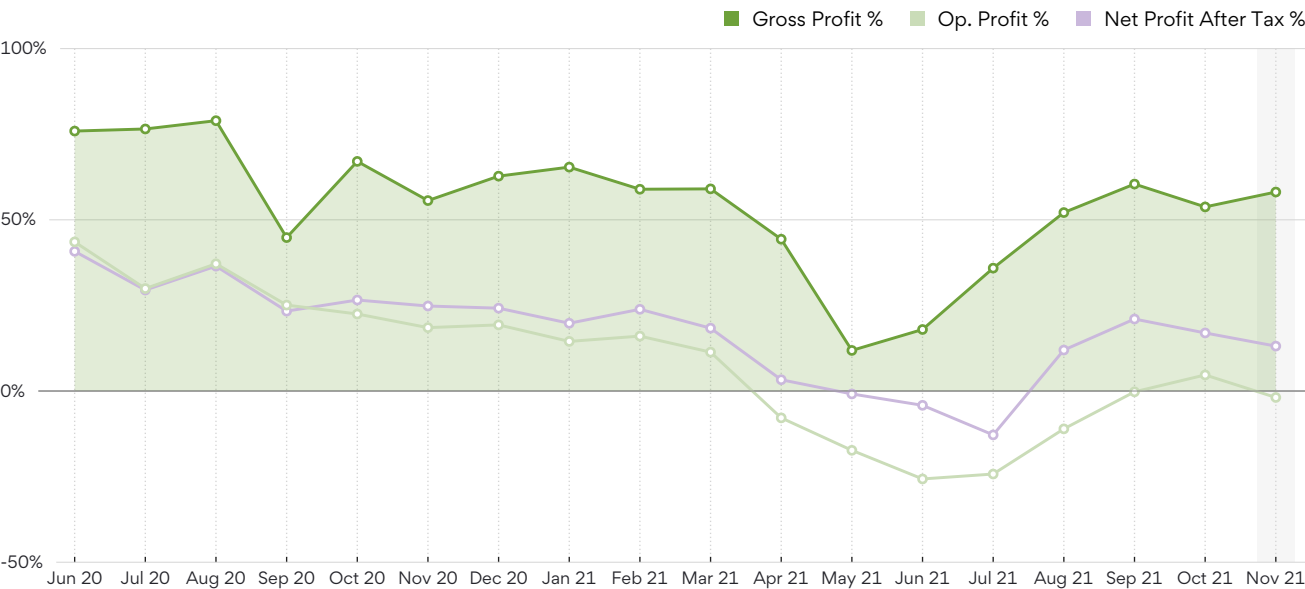
Expenses for all time



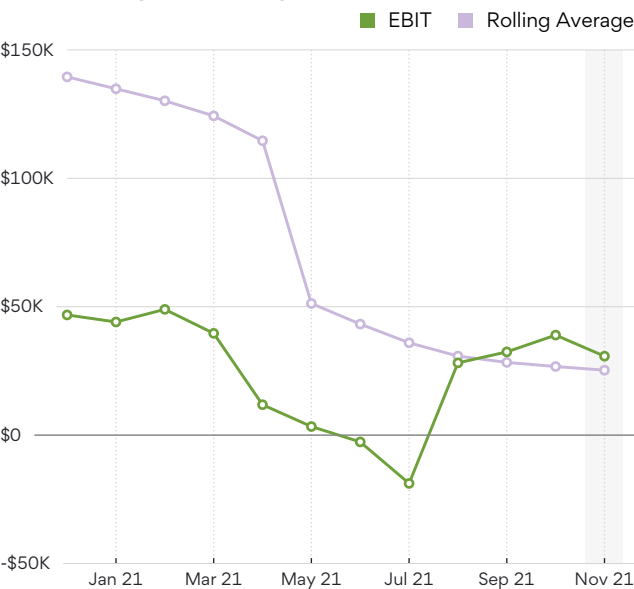
Profitability Margins

KPIs (This Month vs Target)	Nov 2021	Budget (Nov 2021)	Oct 2021	Sep 2021	% of Revenue
Gross Profit	\$101,224	\$211,612	\$97,558	\$114,238	58.1%
Operating Profit	-\$3,276	\$40,996	\$8,513	-\$457	-1.9%
Earnings Before Interest & Tax	\$30,741	\$70,930	\$38,951	\$32,408	17.6%
Earnings After Tax	\$22,839	\$37,334	\$30,772	\$39,733	13.1%

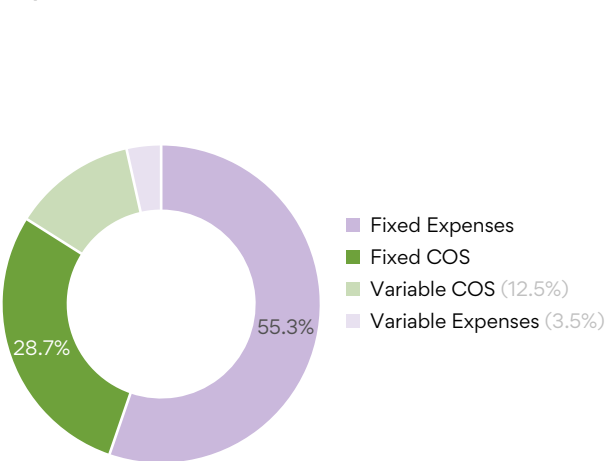
Profitability Metrics



EBIT - This year vs last year



Expenditure Mix



Breakeven Analysis

TOTAL REVENUE

\$174,182

▼ -4% from last month



A measure of the total amount of money received by the company for goods sold or services provided.

EXPENSES TO REVENUE RATIO

101.88%

▲ 6.57% from last month



A measure of how efficiently the business is conducting its operations.

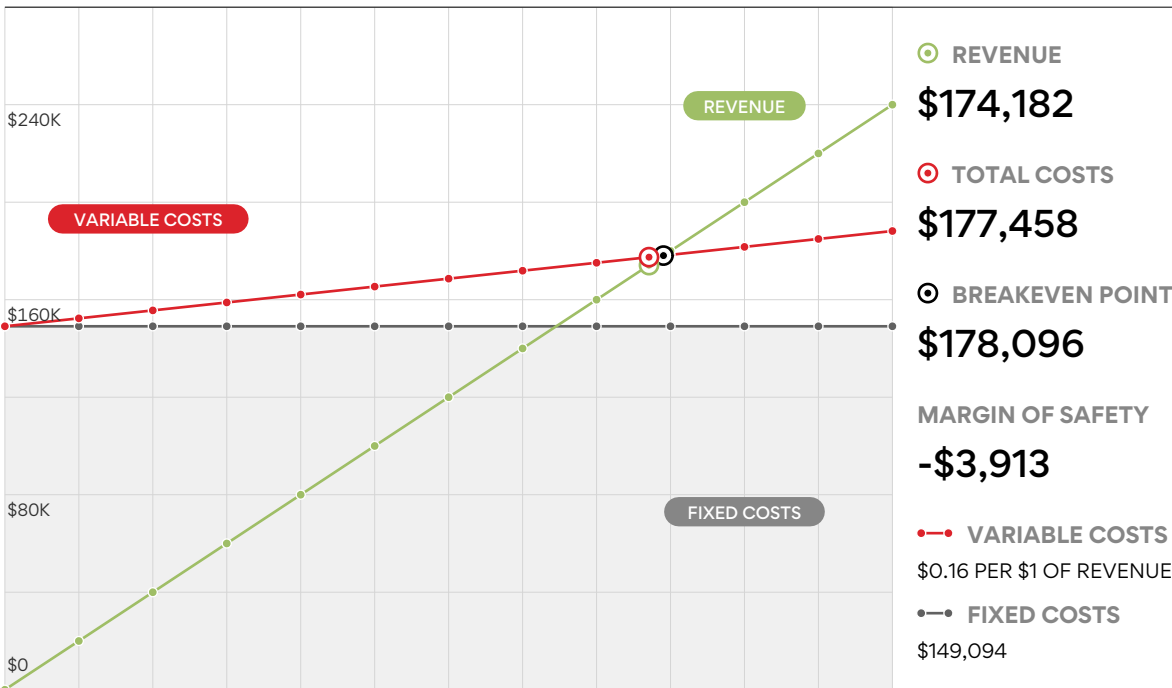
BREAKEVEN MARGIN OF SAFETY

-\$3,913

▼ -135.5% from last month



The breakeven safety margin represents the gap between the actual revenue level and the breakeven point. In other words, the amount by which revenue can drop before losses begin to be incurred.



Cash Flow

OPERATING CASH FLOW

\$204,402



Operating cash flow is simply the cash generated by the operating activities of the business. Operating activities include the production, sales and delivery of the company's product and/or services as well as collecting payment from its customers and making payment to suppliers.

FREE CASH FLOW

\$236,078



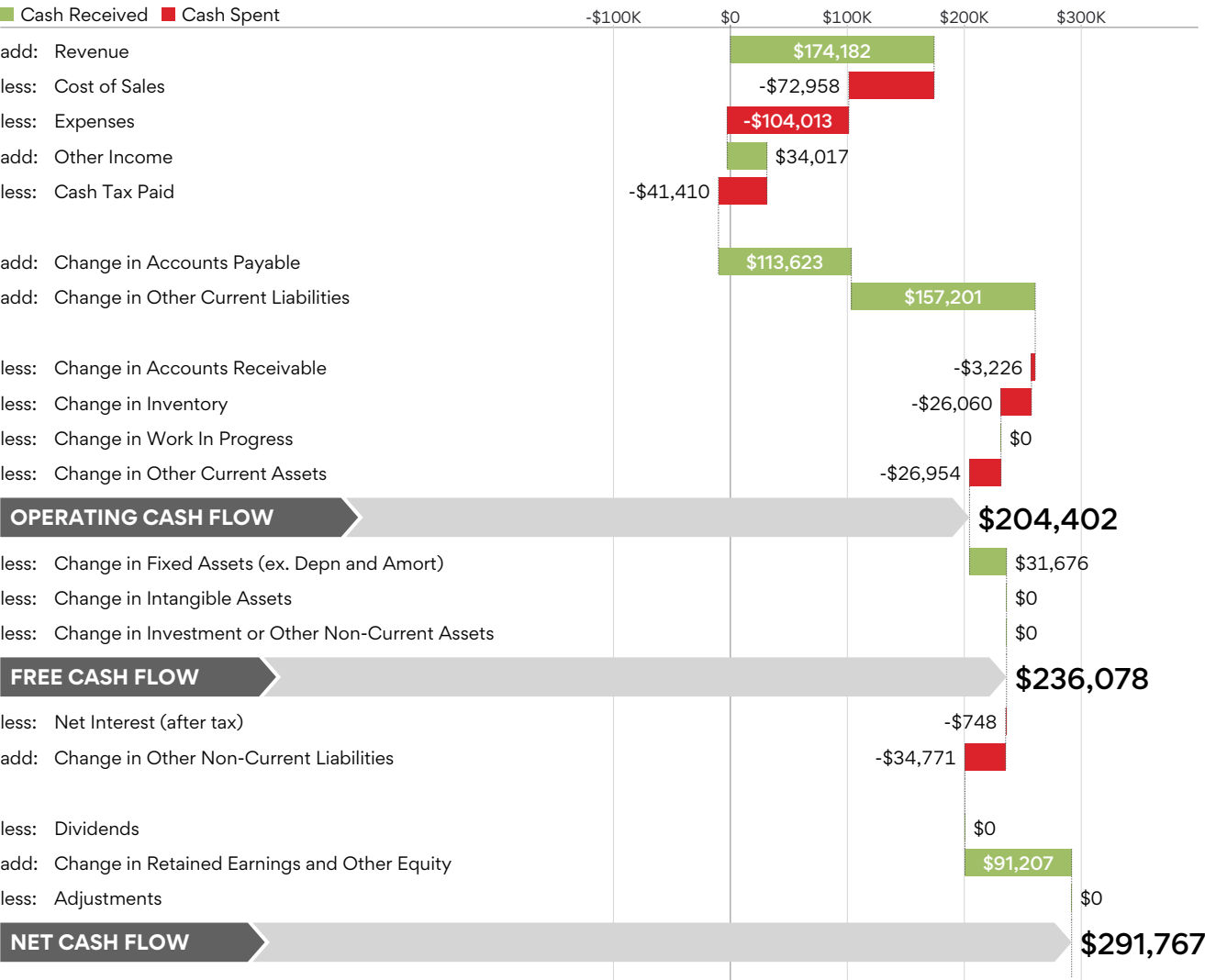
Free cash flow is cash generated by the business, after paying its expenses and investing for future growth. It is the cash left after subtracting capital expenditure from operating cash flow. The term "free cash flow" is used because this cash is free to be paid back to the suppliers of capital.

NET CASH FLOW

\$291,767



Net cash flow is the cash flow remaining after operating, investing and financing activities. Financing activities may include cash outflows such as interest payments to lenders or dividend payments to shareholders.



Net Cash Flow can also be calculated as:

Change in Cash on Hand \$403,446

(Open: \$1,196,086, Close: \$1,599,532)

— Change in Debt \$106,467

(Open: \$505,926, Close: \$612,393)

Financials

PROFIT & LOSS	Nov 2021	Oct 2021	This month vs last month (%)	This month vs last month (\$)
Revenue				
Café Income	\$174,182	\$181,440	-4.00%	-\$7,258
Cost of Sales				
Fixed COS				
Kichen Equipment	\$36,681	\$34,875	5.18%	\$1,805
Barista Wages	\$14,108	\$13,414	5.18%	\$694
Total Fixed COS	\$50,789	\$48,289	5.18%	\$2,500
Ingredients				
Food Expense	\$13,263	\$13,097	1.26%	\$165
Cold Drink Expenses	\$3,112	\$16,822	-81.50%	-\$13,710
Coffee Expense	\$5,795	\$5,674	2.14%	\$121
Total Ingredients	\$22,169	\$35,593	-37.71%	-\$13,423
Total Cost of Sales	\$72,958	\$83,882	-13.02%	-\$10,923
Gross Profit	\$101,224	\$97,558	3.76%	\$3,666
Expenses				
Miscellaneous Expenses				
Charitable Donations	\$1,406	\$1,376	2.18%	\$30
Consulting Fees	\$9,047	\$8,409	7.58%	\$638
Loan Interest	\$136	\$3,869	-96.48%	-\$3,733
Accounting & Legal	\$1,333	\$1,333	0.00%	\$0
Total Miscellaneous Expenses	\$11,922	\$14,987	-20.45%	-\$3,065
Marketing & Advertising				
Website	\$759	\$746	1.74%	\$13
Advertising & Promotions	\$13,296	\$12,842	3.53%	\$453
Online Advertising	\$1,753	\$1,264	38.69%	\$489
Printing & Stationery	\$159	\$419	-62.18%	-\$261
Marketing	\$6,195	\$5,811	6.61%	\$384
Print Advertising	\$146	\$27	446.06%	\$120
Total Marketing & Advertising	\$22,308	\$21,110	5.68%	\$1,198
Utilities				
Repairs & Maintenance	\$278	\$5,075	-94.52%	-\$4,797
Lighting & Power	\$265	\$153	73.62%	\$112
Telephone & Internet	\$9,255	\$2,848	224.97%	\$6,407
Postage	\$67	\$67	0.02%	\$0
Insurance	\$5,795	\$5,674	2.14%	\$121
Utilities	\$471	\$886	-46.85%	-\$415
Software	\$471	\$357	32.01%	\$114
Bank Fees	\$500	\$491	1.88%	\$9
Total Utilities	\$17,103	\$15,550	9.98%	\$1,552
Employee Costs				
Travel & Accommodation	\$8,660	\$8,672	-0.14%	-\$12
Training & Education	\$6,735	\$3,952	70.41%	\$2,783
Worker's Compensation	\$83	\$0	-	\$83
Entertainment	\$13,458	\$5,518	143.89%	\$7,940
Contractors	\$13,263	\$13,097	1.26%	\$165
Salaries & Wages	\$1,200	\$1,200	0.00%	\$0
Total Employee Costs	\$43,399	\$32,440	33.78%	\$10,959

	Nov 2021	Oct 2021	This month vs last month (%)	This month vs last month (\$)
Depreciation & Amortisation	\$487	\$673	-27.64%	-\$186
Rent	\$9,281	\$4,285	116.59%	\$4,996
Total Expenses	\$104,500	\$89,046	17.36%	\$15,454
Operating Profit	-\$3,276	\$8,513	-138.48%	-\$11,789
Other Income				
Other Revenue	\$34,017	\$30,439	11.76%	\$3,578
Earnings Before Interest & Tax	\$30,741	\$38,951	-21.08%	-\$8,210
Interest Income				
Interest Income	-\$1,068	\$858	-224.55%	-\$1,926
Earnings Before Tax	\$29,672	\$39,809	-25.46%	-\$10,137
Tax Expenses				
Payroll Tax	\$452	\$433	4.51%	\$20
Tax Expense	\$743	\$1,040	-28.59%	-\$297
Income Tax Expense	\$5,638	\$7,564	-25.46%	-\$1,926
Earnings After Tax	\$22,839	\$30,772	-25.78%	-\$7,933
Net Income	\$22,839	\$30,772	-25.78%	-\$7,933

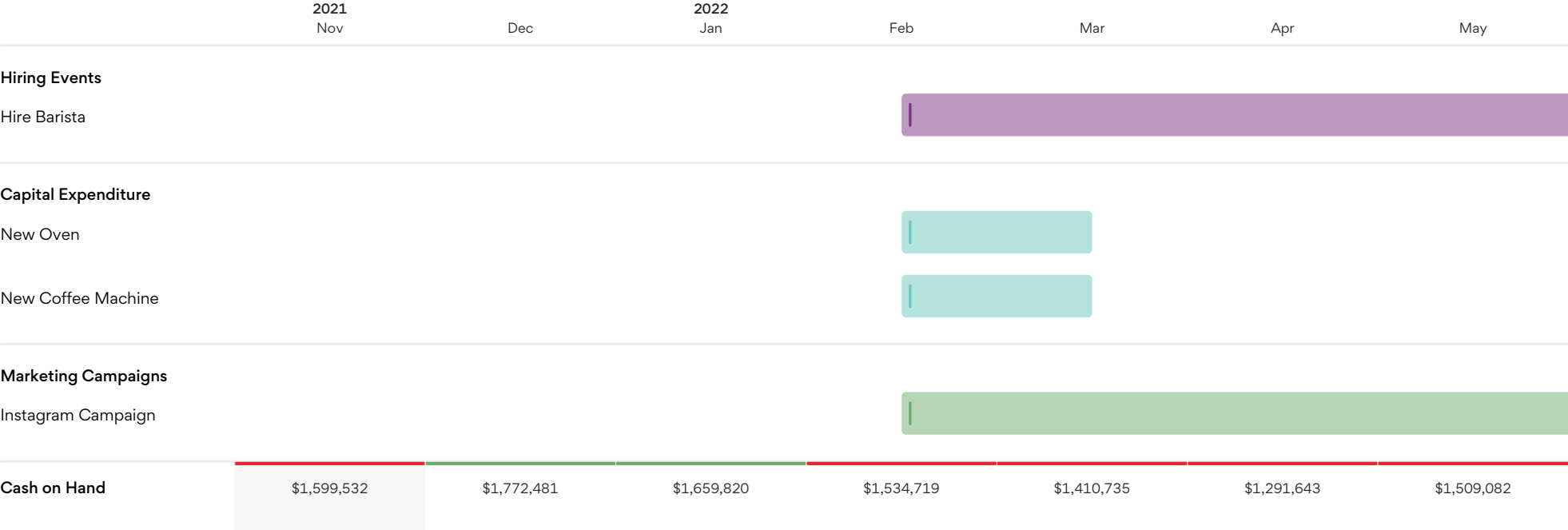
Forecasted Financials

PROFIT & LOSS	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Total
Revenue													
Café Income	\$162,000	\$162,162	\$189,000	\$181,440	\$174,182	\$149,339	\$150,287	\$156,279	\$157,500	\$158,772	\$160,893	\$167,972	\$1,969,826
Cost of Sales													
Fixed COS	\$46,121	\$46,047	\$48,683	\$48,289	\$50,789	\$48,851	\$49,853	\$55,438	\$56,440	\$57,441	\$58,443	\$59,445	\$625,839
Ingredients	\$57,736	\$31,593	\$26,079	\$35,593	\$22,169	\$51,184	\$53,089	\$54,994	\$56,898	\$58,803	\$60,707	\$62,612	\$571,457
Total Cost of Sales	\$103,857	\$77,640	\$74,762	\$83,882	\$72,958	\$100,036	\$102,942	\$110,432	\$113,338	\$116,244	\$119,150	\$122,056	\$1,197,296
Gross Profit	\$58,143	\$84,522	\$114,238	\$97,558	\$101,224	\$49,303	\$47,345	\$45,847	\$44,162	\$42,528	\$41,743	\$45,916	\$772,530
Expenses													
Miscellaneous Expenses	\$19,139	\$14,647	\$31,300	\$14,987	\$11,922	\$18,658	\$18,797	\$20,252	\$20,773	\$19,383	\$12,626	\$21,848	\$224,335
Marketing & Advertising	\$23,668	\$23,309	\$22,675	\$21,110	\$22,308	\$20,246	\$20,620	\$29,935	\$30,043	\$31,010	\$54,326	\$36,274	\$335,524
Utilities	\$19,249	\$9,359	\$12,305	\$15,550	\$17,103	\$15,266	\$17,526	\$14,790	\$15,295	\$14,844	\$15,232	\$20,515	\$187,033
Employee Costs	\$56,769	\$50,745	\$43,423	\$32,440	\$43,399	\$46,547	\$48,683	\$46,004	\$51,793	\$49,041	\$58,109	\$57,593	\$584,546
Depreciation & Amortisation	\$441	\$440	\$440	\$673	\$487	\$0	\$0	\$2,368	\$2,368	\$2,368	\$2,368	\$2,368	\$14,322
Rent	-\$21,847	\$3,952	\$4,551	\$4,285	\$9,281	-\$8,403	-\$4,485	-\$9,655	-\$8,384	-\$9,259	-\$22,670	-\$21,261	-\$83,894
Total Expenses	\$97,418	\$102,453	\$114,695	\$89,046	\$104,500	\$92,314	\$101,141	\$103,694	\$111,889	\$107,386	\$119,992	\$117,337	\$1,261,865
Operating Profit	-\$39,276	-\$17,931	-\$457	\$8,513	-\$3,276	-\$43,011	-\$53,796	-\$57,847	-\$67,728	-\$64,858	-\$78,248	-\$71,421	-\$489,336
Other Income													
Other Revenue	\$20,470	\$46,063	\$32,865	\$30,439	\$34,017	-\$36,958	-\$35,041	-\$32,484	-\$33,535	-\$33,774	\$316,649	-\$28,005	\$280,706
Earnings Before Interest & Tax	-\$18,805	\$28,132	\$32,408	\$38,951	\$30,741	-\$79,969	-\$88,837	-\$90,331	-\$101,262	-\$98,632	\$238,401	-\$99,426	-\$208,629
Interest Income													
Interest Income	\$643	-\$1,777	\$17,111	\$858	-\$1,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,766
Interest Expenses													
interest expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$975	\$958	\$941	\$924	\$3,798
Earnings Before Tax	-\$18,162	\$26,355	\$49,519	\$39,809	\$29,672	-\$79,969	-\$88,837	-\$90,331	-\$102,237	-\$99,590	\$237,460	-\$100,350	-\$196,661
Tax Expenses													
Payroll Tax	\$3,968	\$185	-\$1,018	\$433	\$452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,020
Tax Expense	\$2,086	\$1,757	\$1,395	\$1,040	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,021
Income Tax Expense	-\$3,451	\$5,007	\$9,409	\$7,564	\$5,638	-\$15,194	-\$16,879	-\$17,163	-\$19,425	-\$18,922	\$45,117	-\$19,066	-\$37,365
Earnings After Tax	-\$20,764	\$19,405	\$39,733	\$30,772	\$22,839	-\$64,775	-\$71,958	-\$73,168	-\$82,812	-\$80,668	\$192,343	-\$81,283	-\$170,336
Net Income	-\$20,764	\$19,405	\$39,733	\$30,772	\$22,839	-\$64,775	-\$71,958	-\$73,168	-\$82,812	-\$80,668	\$192,343	-\$81,283	-\$170,336

Forecast Data

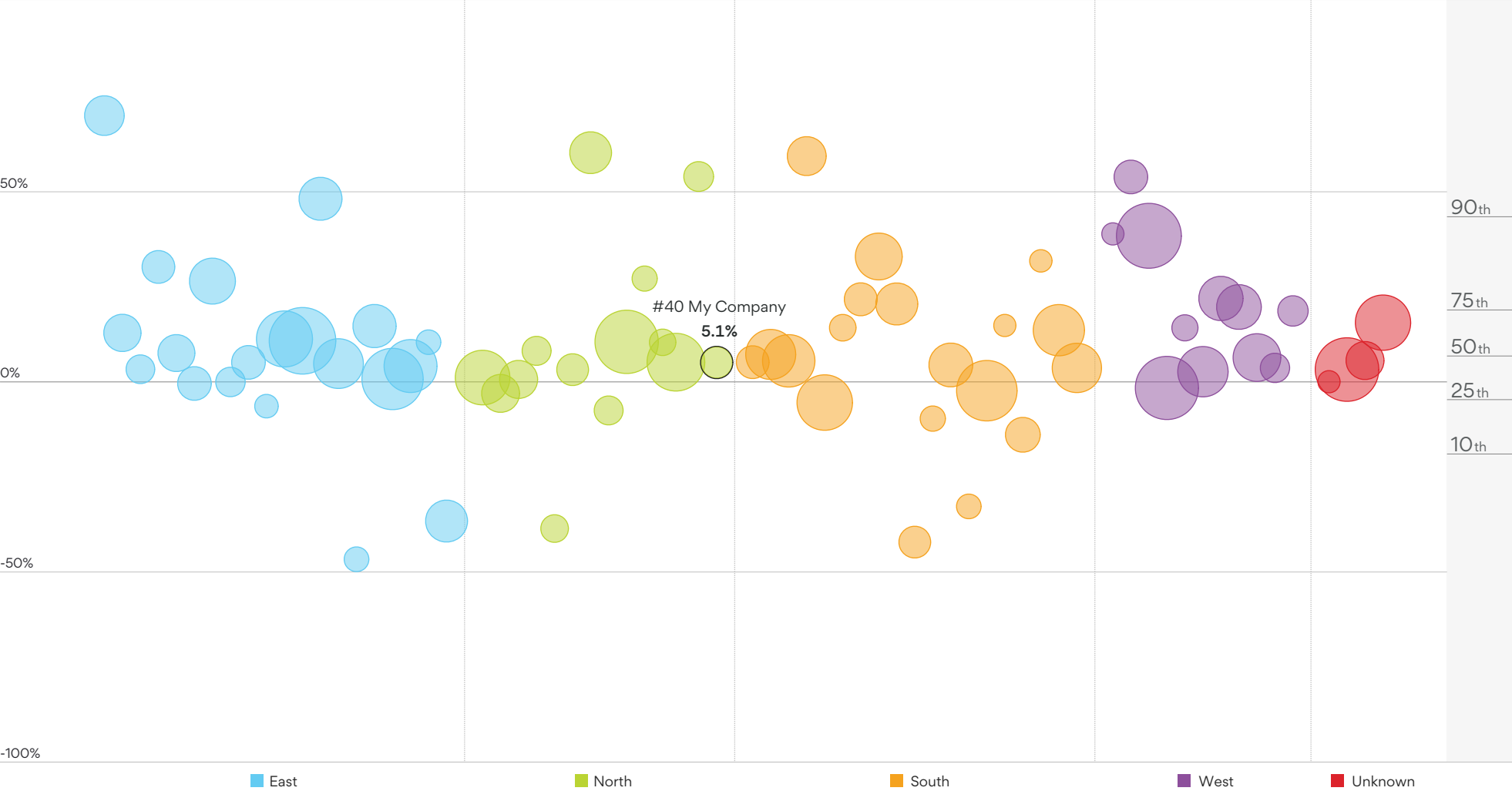
REVENUE FORECAST	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Total
Baseline	\$162,000	\$162,162	\$189,000	\$181,440	\$174,182	\$149,339	\$150,287	\$151,279	\$152,315	\$153,395	\$155,318	\$162,190	\$2M
Instagram Campaign	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,185	\$5,377	\$5,576	\$5,782	\$26,920
Total Revenue Forecast	\$162,000	\$162,162	\$189,000	\$181,440	\$174,182	\$149,339	\$150,287	\$156,279	\$157,500	\$158,772	\$160,893	\$167,972	\$2M

Business Roadmap



Revenue Benchmark

Operating Profit Margin My Companies



	Jan 2021	Median	Rank	Percentile
My Company	5.1%	6.81%	40/68	42%

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