

Report Pack - Example

Prepared for
Board

Report Period
September 2018



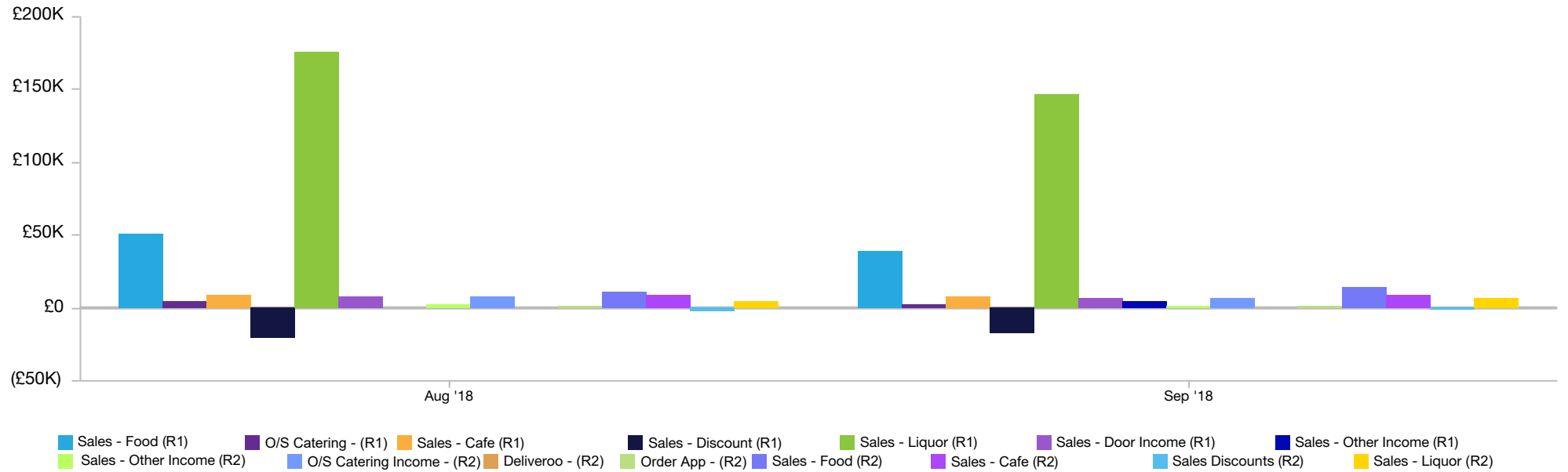
GROUP SUMMARY

Group Comparison to Last Year

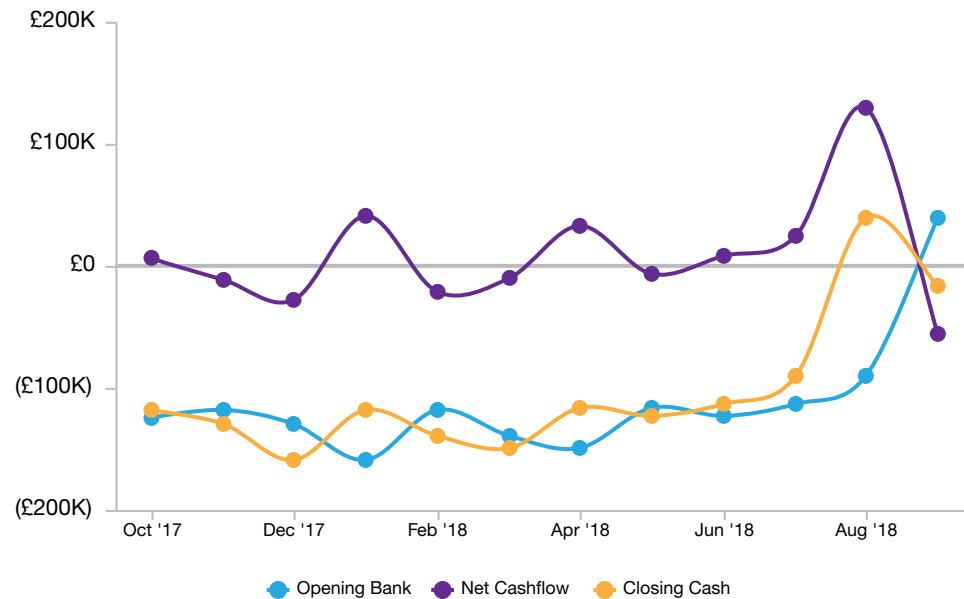
	30 Sep '18			2018 to report end		
	2017	2018	Column % Variance	2017	2018	Column % Variance
Restaurant 1	£161,676	£185,208	▲ 15%	£1,572,284	£1,631,007	▲ 4%
Restaurant 2	£37,891	£32,922	▼ -13%	£351,566	£299,253	▼ -15%
Total Income	£199,567	£218,130	▲ 9%	£1,923,849	£1,930,261	▲ 0%
Restaurant 1 EBITDA	£30,397	£37,986	▲ 25%	£264,164	£311,220	▲ 18%
Restaurant 2 EBITDA	(£17,298)	(£11,401)	▲ 34%	(£225,859)	(£116,808)	▲ 48%
Head Office EBITDA	(£16,691)	(£9,702)	▲ 42%	(£101,432)	(£87,475)	▲ 14%
Group EBITDA	(£3,596)	£16,884	▲ 570%	(£70,586)	£104,879	▲ 249%

GROUP RESULTS

Revenue Detail



Cashflow report

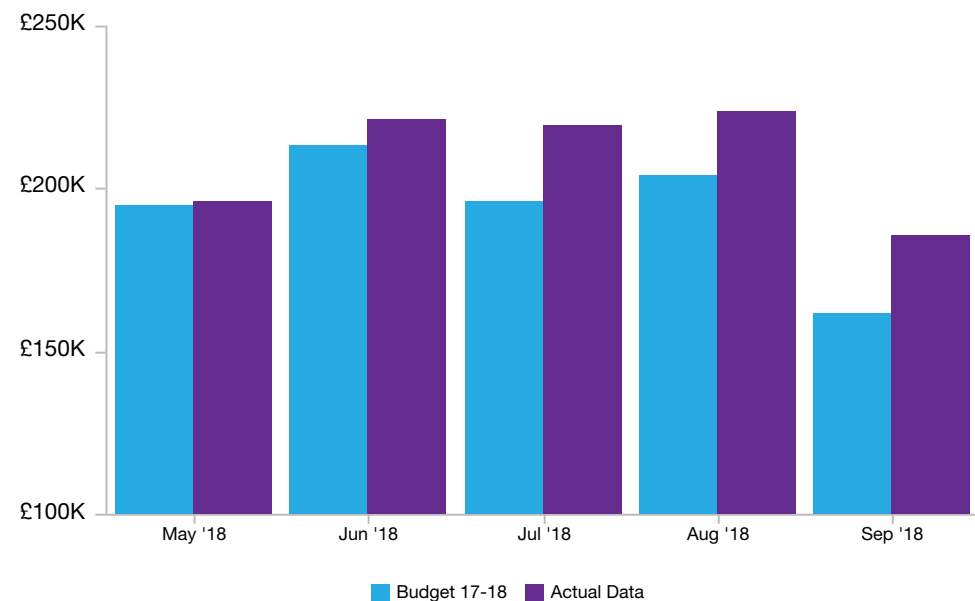


Balance Sheet

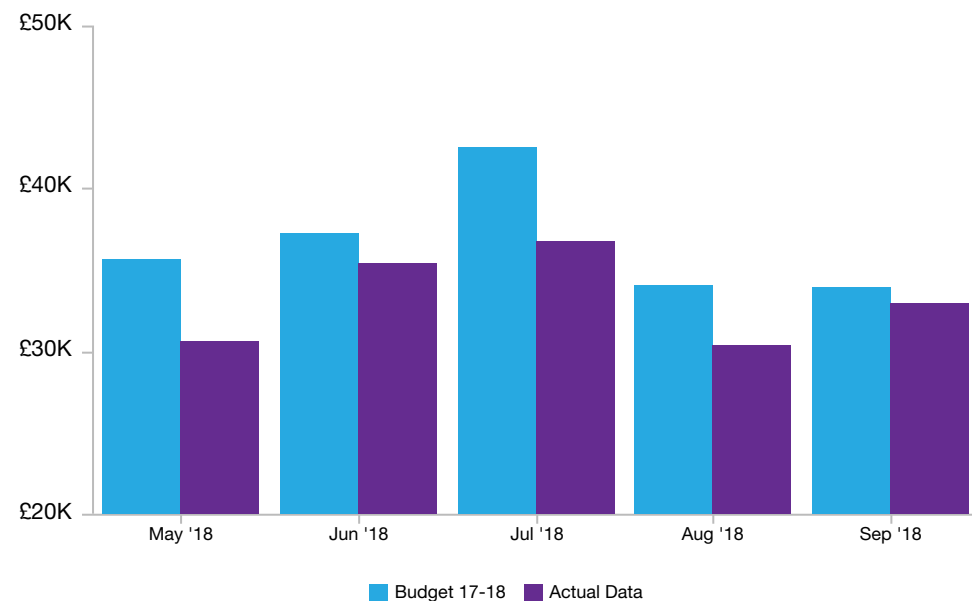
	Jul '18	Aug '18	Period Variance	Sep '18	Period Variance
Fixed Assets	£1,080,389	£1,073,719	▼ (£6,670)	£1,071,266	▼ (£2,453)
Current Assets	£126,645	£102,427	▼ (£24,218)	£120,909	▲ £18,482
Bank Accounts	(£89,960)	£39,236	▲ £129,195	(£16,951)	▼ (£56,186)
Total Assets	£1,759,340	£1,857,647	▲ £98,307	£1,817,489	▼ (£40,158)
Current Liabilities	£599,697	£553,851	▼ (£45,846)	£527,677	▼ (£26,174)
Non Current Liabilities	£1,748,714	£1,872,096	▲ £123,382	£1,856,174	▼ (£15,922)
Total Liabilities	£2,348,411	£2,425,947	▲ £77,536	£2,383,851	▼ (£42,096)
Net Assets	(£589,071)	(£568,300)	▲ £20,771	(£566,362)	▲ £1,938
Equity	(£589,071)	(£568,300)	▲ £20,771	(£566,362)	▲ £1,938

GROUP RESULTS

Restaurant 1 - Sales vs Budget



Restaurant 2 - Sales vs Budget



Restaurant 1 - Profit and Loss vs Budget

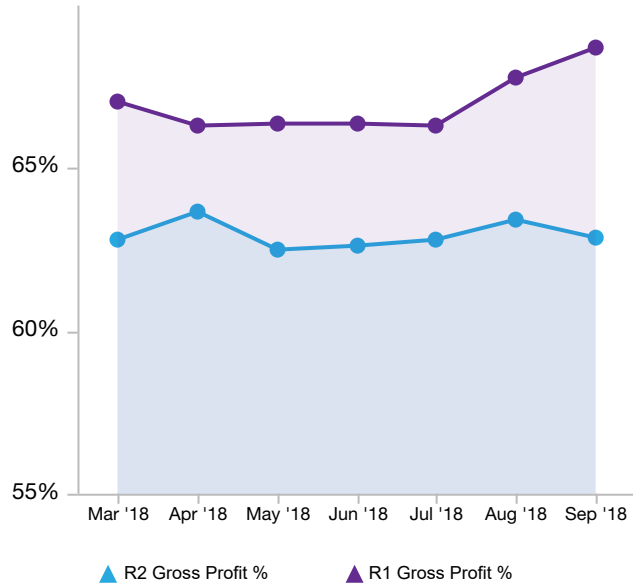
	30 Sep '18			2018 to report end		
	Budget 17-18	Actual Data	Column Variance	Budget 17-18	Actual Data	Column Variance
Income	£161,675	£185,208	▲ £23,533	£1,590,072	£1,631,007	▲ £40,935
Cost of Sales	£48,503	£57,915	▲ £9,412	£477,022	£540,191	▲ £63,169
Gross Profit	£113,172	£127,293	▲ £14,121	£1,113,050	£1,090,817	▼ (£22,233)
Gross Profit %	70%	69%	▼ -1%	70%	67%	▼ -3%
Labour	£49,038	£61,800	▲ £12,762	£473,464	£537,289	▲ £63,825
Expenses	£24,519	£22,249	▼ (£2,270)	£236,733	£187,517	▼ (£49,216)
Premises	£10,333	£6,397	▼ (£3,936)	£68,167	£59,462	▼ (£8,705)
Net Income	£29,282	£19,627	▼ (£9,655)	£334,686	£152,029	▼ (£182,657)
EBITDA	£29,282	£23,613	▼ (£5,669)	£334,686	£184,845	▼ (£149,841)

Restaurant 2 - Profit and Loss vs Budget

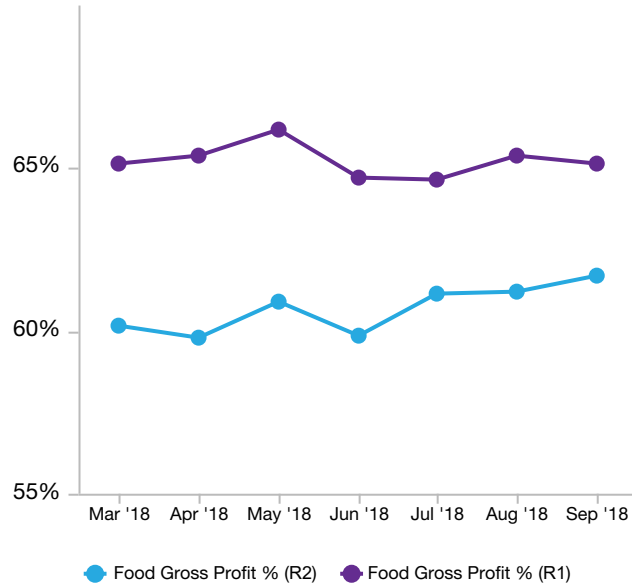
	30 Sep '18			2018 to report end		
	Budget 17-18	Actual Data	Column Variance	Budget 17-18	Actual Data	Column Variance
Income	£33,891	£32,922	▼ (£969)	£315,564	£299,253	▼ (£16,311)
Cost of Sales	£10,167	£12,229	▲ £2,061	£94,669	£110,525	▲ £15,856
Gross Profit	£23,724	£20,694	▼ (£3,030)	£220,895	£188,728	▼ (£32,167)
Gross Profit %	70%	63%	▼ -7%	70%	63%	▼ -7%
Labour	£22,000	£18,157	▼ (£3,843)	£198,000	£168,971	▼ (£29,029)
Expenses	£4,170	£8,410	▲ £4,240	£39,913	£83,762	▲ £43,849
Premises	£6,467	£5,884	▼ (£583)	£53,603	£56,319	▲ £2,716
Net Income	(£8,913)	(£18,236)	▼ (£9,323)	(£70,621)	(£177,569)	▼ (£106,948)
EBITDA	(£8,913)	(£11,401)	▼ (£2,487)	(£70,621)	(£116,808)	▼ (£46,187)

GROUP RESULTS

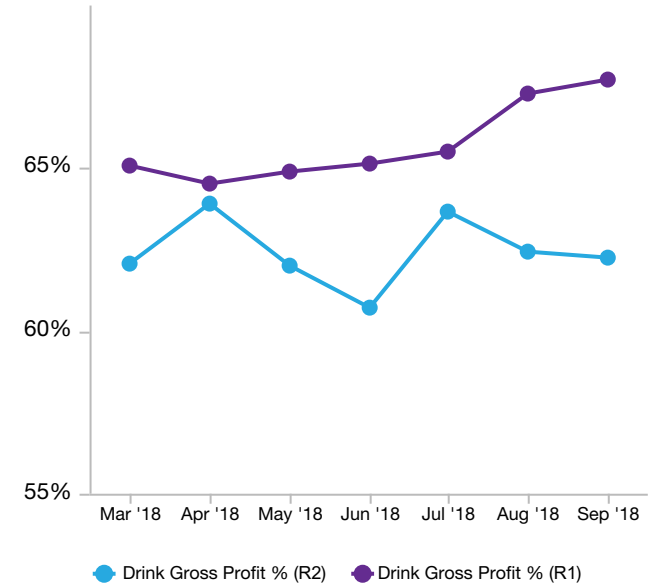
Gross Profit Comparison



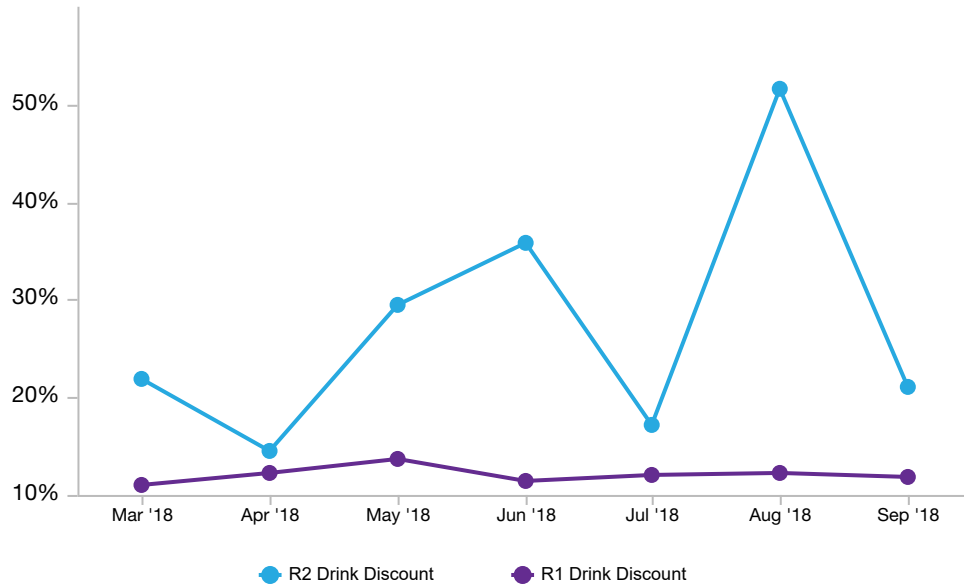
Food Gross Profit %



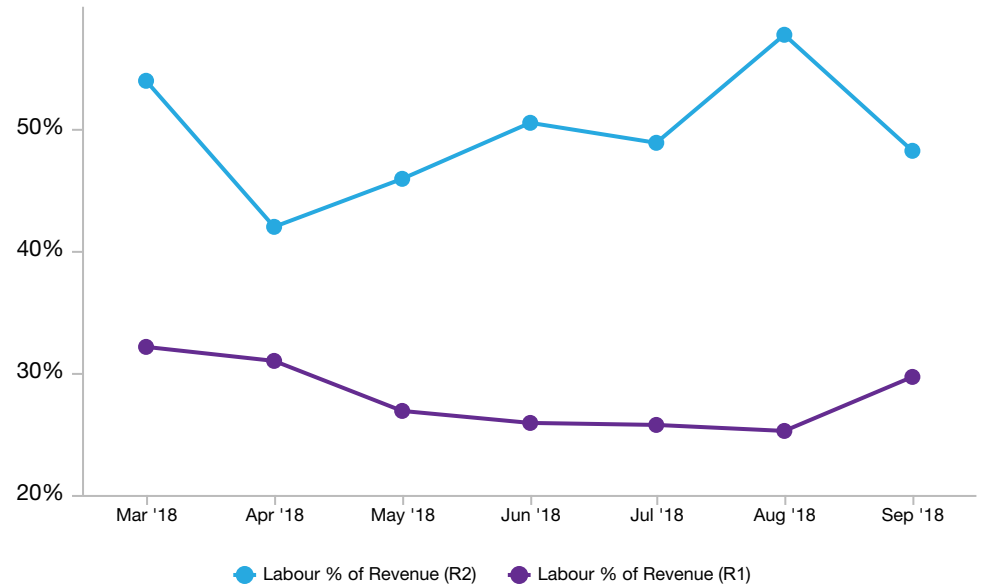
Drink Gross Profit %



Drink Discount Analysis



Labour % of Revenue Comparison

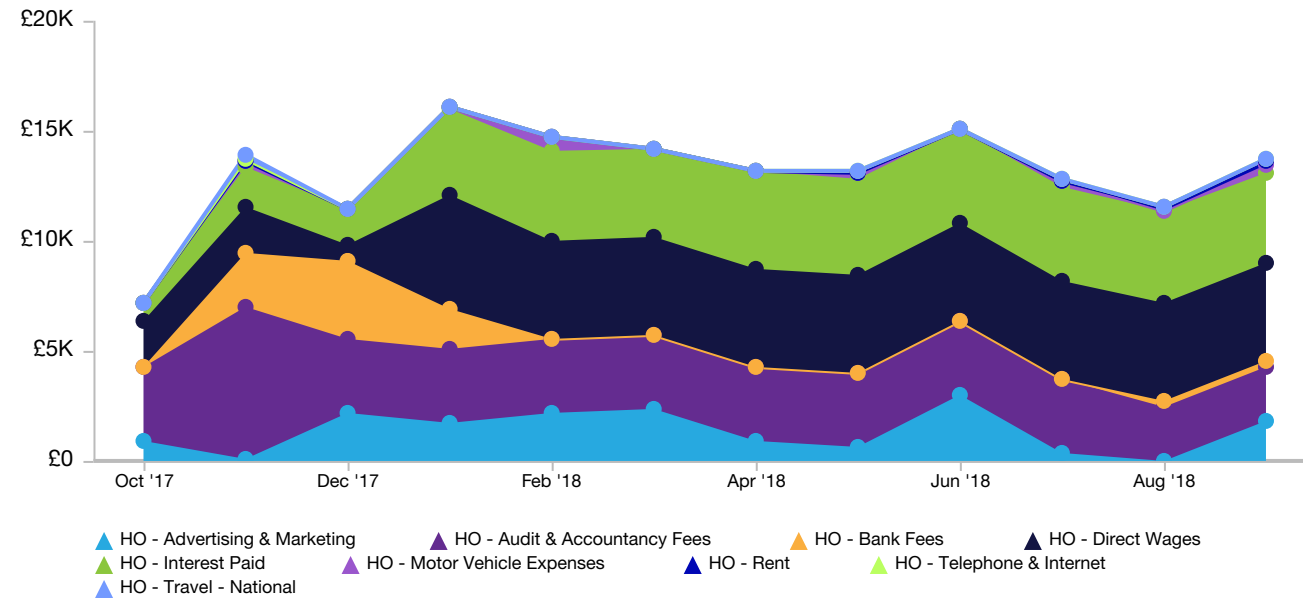


HEAD OFFICE

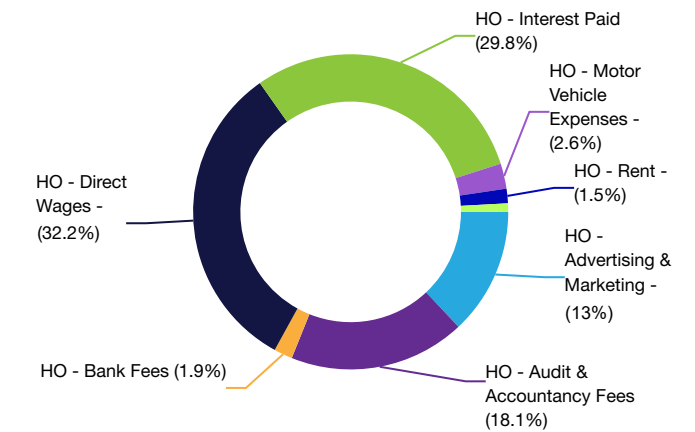
Head Office Costs v 2017

	30 Sep '18			2018 to report end		
	2017	2018	Column Variance	2017	2018	Column Variance
Head Office Costs	£17,583	£13,825	▼ (£3,758)	£102,324	£125,114	▲ £22,790
HO - Advertising & Marketing	262	1,799	▲ 1,537	7,245	12,970	▲ 5,725
HO - Audit & Accountancy Fees	7,985	2,500	▼ (5,485)	22,002	28,800	▲ 6,798
HO - Bank Fees	0	264	▲ 264	6,422	2,372	▼ (4,050)
HO - Direct Wages	2,965	4,455	▲ 1,490	47,186	40,832	▼ (6,354)
HO - Interest Paid	892	4,123	▲ 3,232	892	37,639	▲ 36,747
HO - Legal Expenses	4,050	0	▼ (4,050)	5,300	0	▼ (5,300)
HO - Motor Vehicle Expenses	309	358	▲ 49	1,542	1,687	▲ 145
HO - Rent	1,000	206	▼ (794)	9,000	412	▼ (8,588)

Monthly Expenses

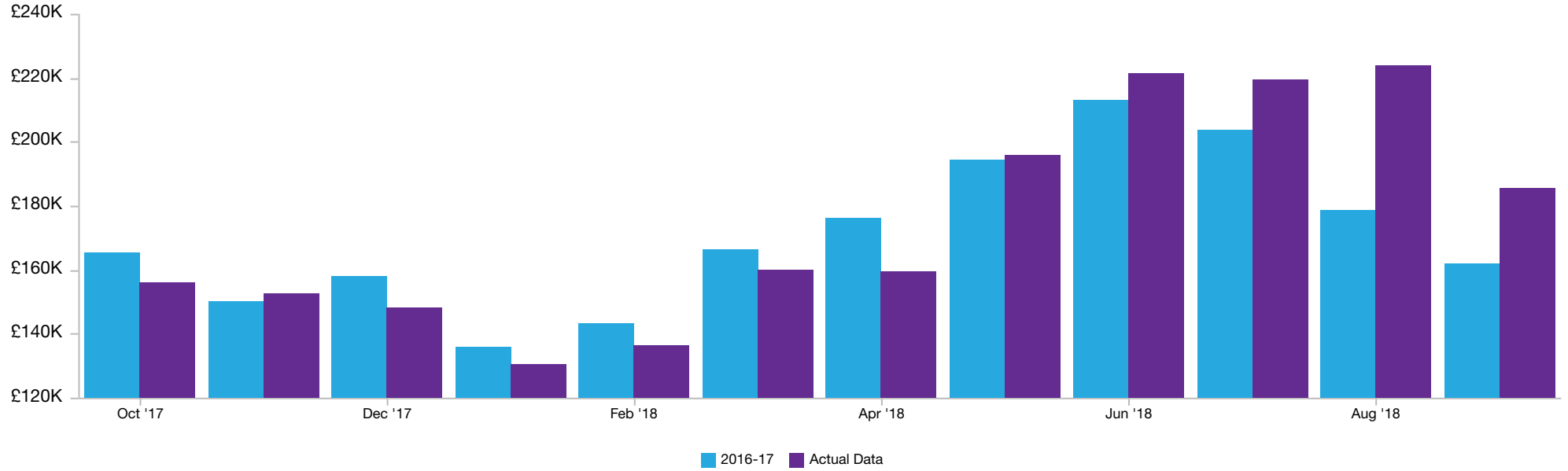


Expenses Breakdown

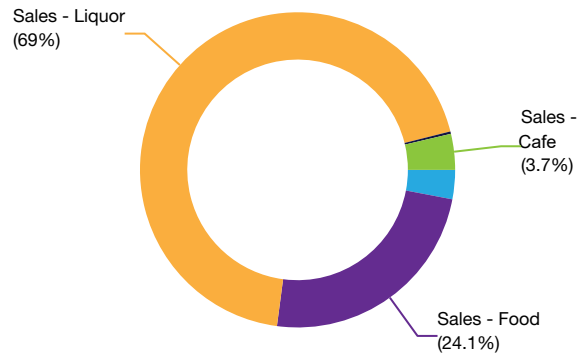


RESTAURANT 1

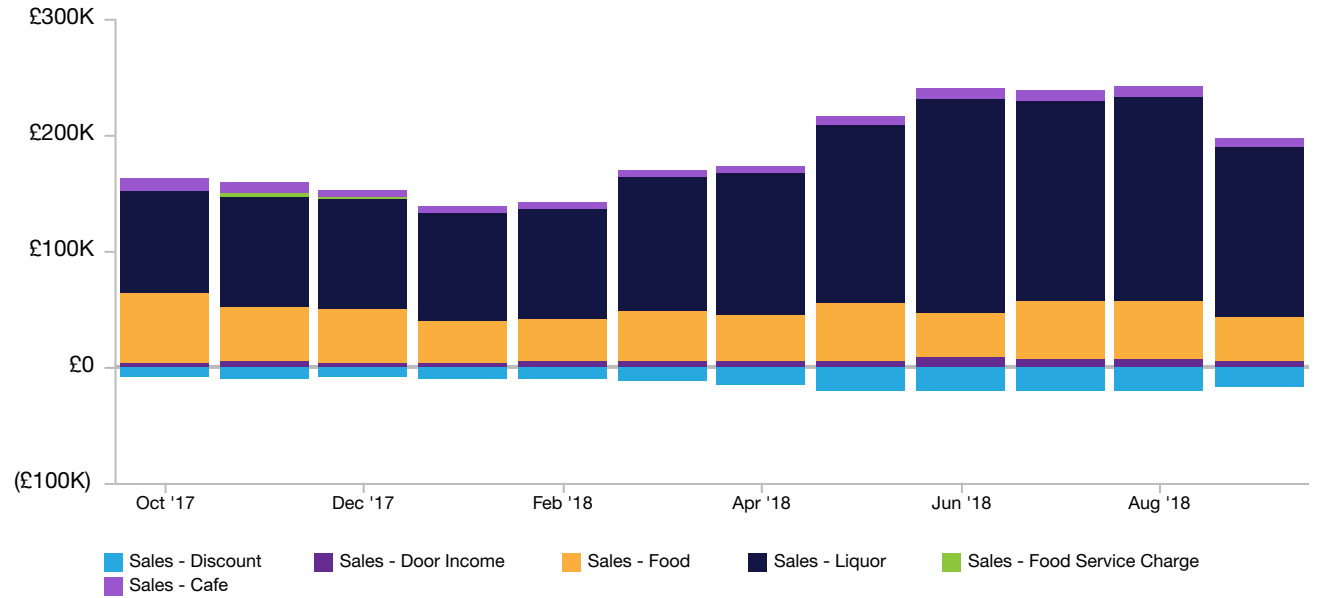
Sales Actual vs Last Year



Revenue Breakdown

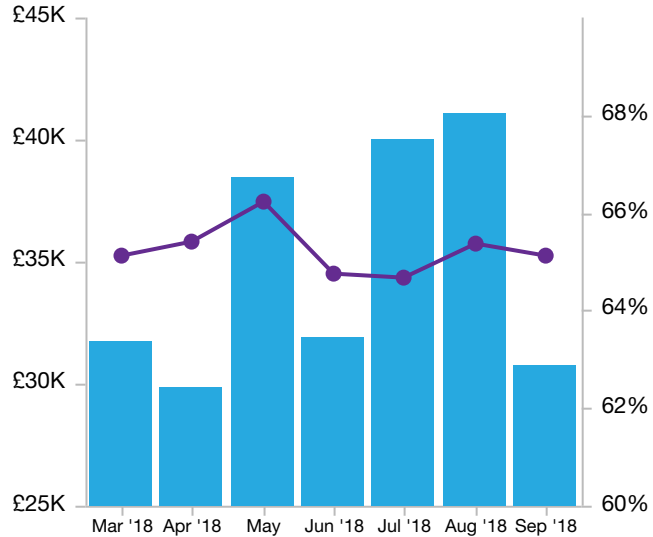


Revenue Breakdown

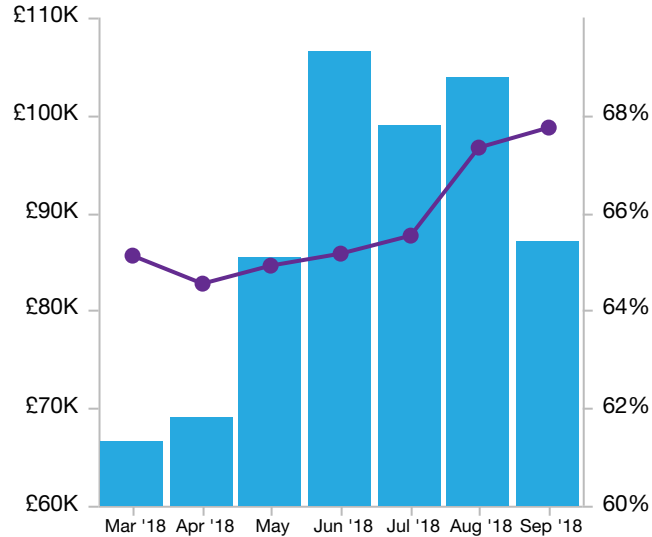


RESTAURANT 1

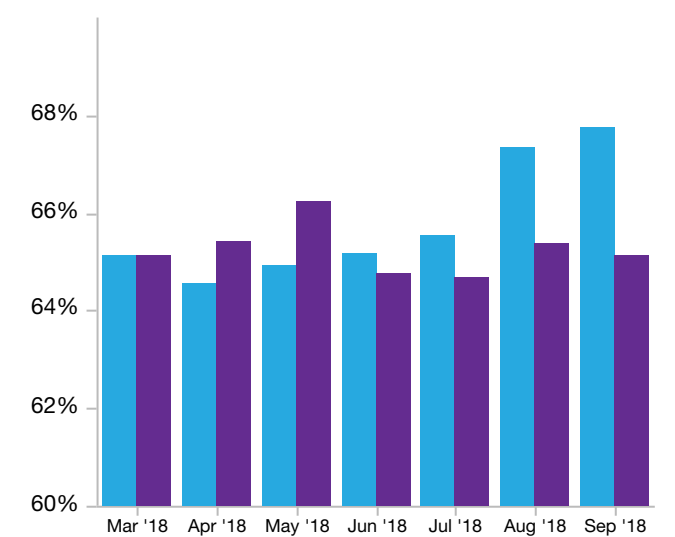
Food Gross Profit



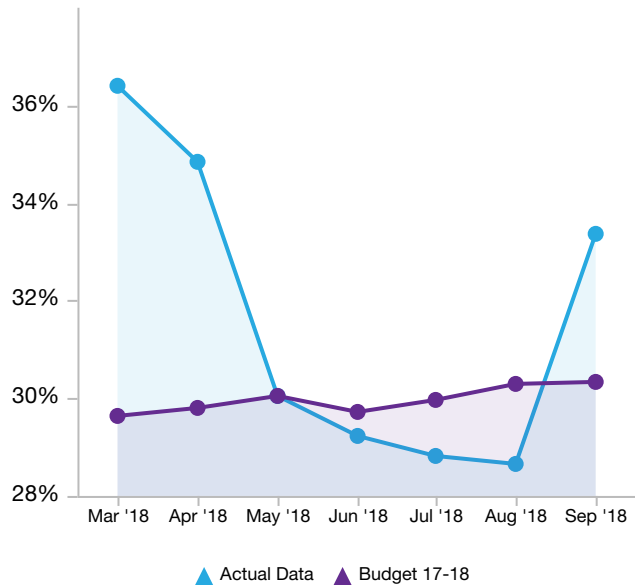
Drink Gross Profit



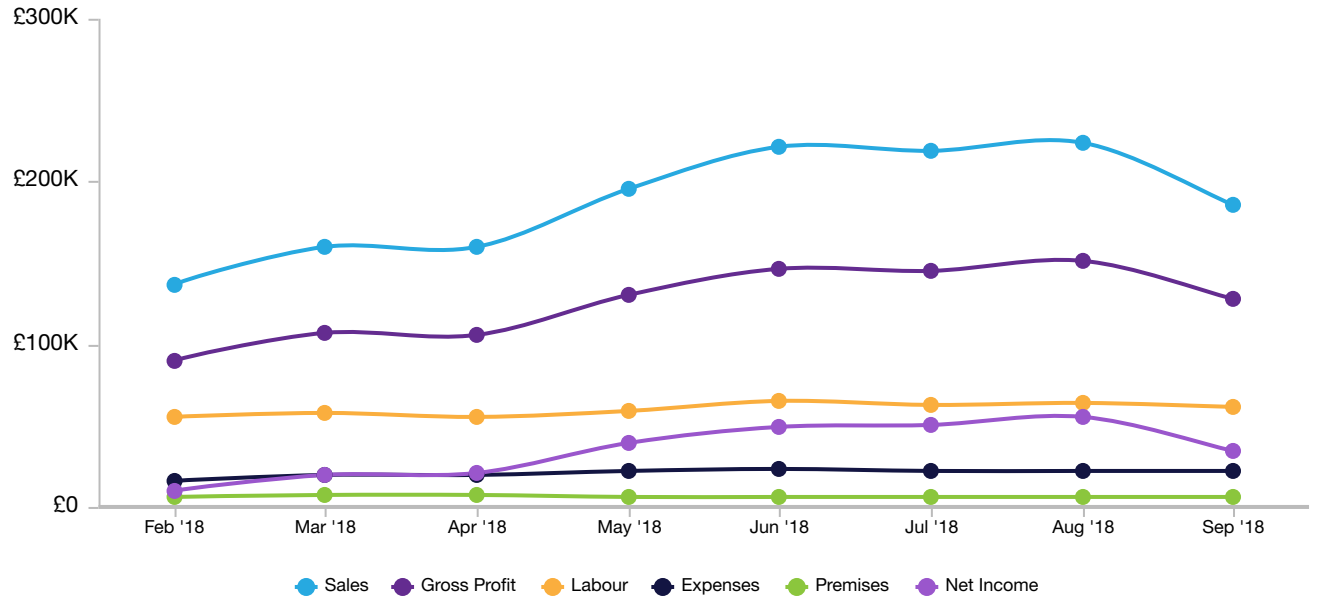
Gross Profit Comparison



Labour % of Revenue



P&L by Month



RESTAURANT 1

P&L vs Last Year

	30 Sep '18		2018 to report end	
	2017	2018	2017	2018
Food Sales	£62,094	£47,132	£649,437	£456,166
Liquor Sales	£91,571	£128,560	£821,182	£1,104,967
Other Income	£8,011	£9,516	£101,665	£69,875
Total Sales	£161,676	£185,208	£1,572,284	£1,631,007
Gross Profit	£107,335	£127,293	£1,031,359	£1,090,817
Food GP %	63.13%	66.68%	62.74%	64.88%
Liquor GP %	65.66%	67.73%	63.60%	65.63%
Labour	£51,500	£61,800	£486,454	£537,289
Labour %	31.9%	33.4%	30.9%	32.9%
Bank & Card Fees	£2,463	£3,213	£27,420	£18,425
Live Music/Entertainment	£5,080	£9,301	£58,862	£77,949
Maintenance	£3,834	£1,901	£24,051	£21,695
Consumables	£1,754	£2,267	£38,541	£22,230
Hygiene	£2,761	£2,173	£23,917	£17,457
Other Employment Costs	£814	£411	£6,486	£8,422
Utilities & Communications	£1,706	£1,107	£16,628	£12,850
Legal & Licensing	£1,309	£1,327	£16,106	£7,228
Total Operating Expenses	£22,845	£25,097	£239,787	£215,662
Premises	£6,033	£6,397	£70,198	£59,462
Net Income	£26,957	£34,000	£234,798	£278,404
EBITDA	£30,397	£37,986	£264,164	£311,220

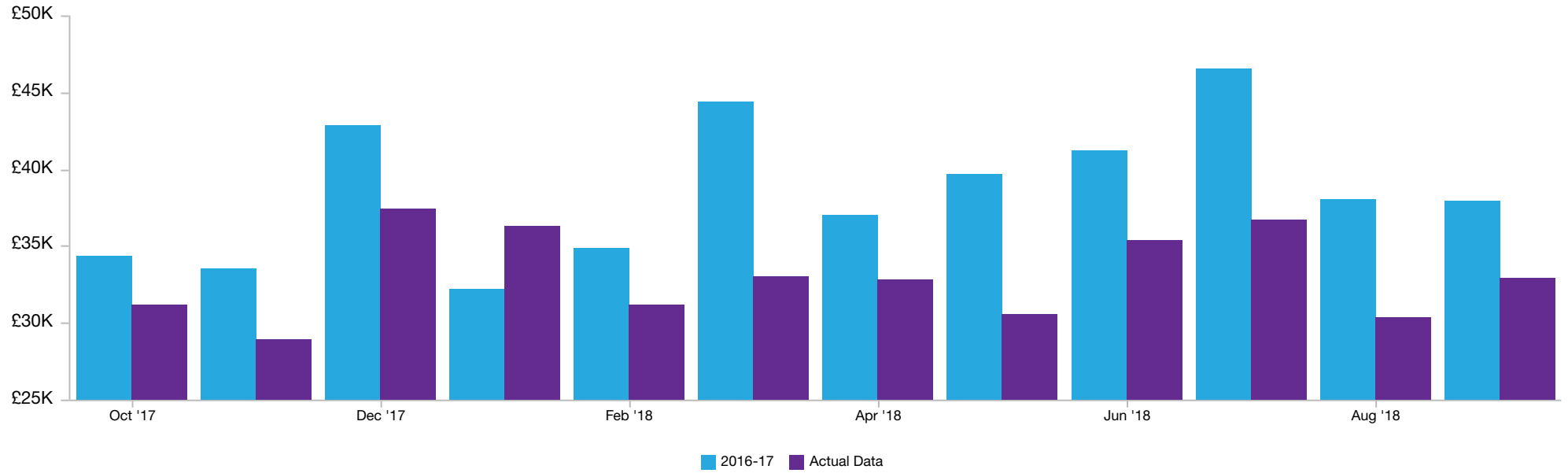
RESTAURANT 1

P&L by Month

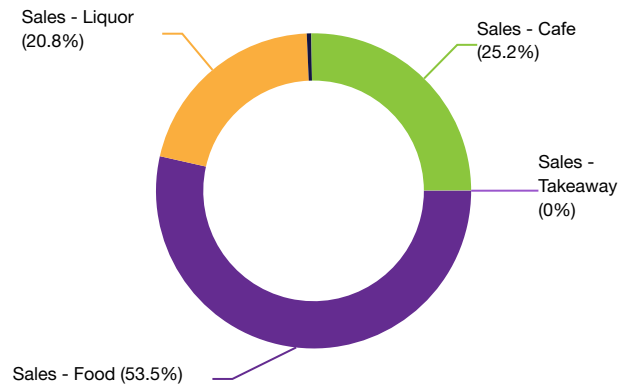
	Oct '17	Nov '17	Dec '17	Jan '18	Feb '18	Mar '18	Apr '18	May '18	Jun '18	Jul '18	Aug '18	Sep '18
Food Sales	£70,858	£54,308	£52,027	£40,871	£41,880	£48,699	£45,637	£58,044	£49,295	£61,805	£62,803	£47,132
Liquor Sales	£78,635	£84,712	£85,875	£81,565	£85,463	£102,134	£106,814	£131,729	£163,605	£150,911	£154,187	£128,560
Other Income	£6,307	£13,559	£10,069	£7,900	£9,094	£8,871	£6,921	£5,973	£8,246	£6,488	£6,866	£9,516
Total Sales	£155,800	£152,578	£147,971	£130,337	£136,437	£159,705	£159,371	£195,745	£221,146	£219,203	£223,856	£185,208
Gross Profit	£102,981	£101,299	£98,107	£87,278	£89,705	£107,093	£105,703	£128,750	£143,743	£142,728	£148,737	£126,663
Food GP %	63.99%	61.07%	62.02%	62.81%	63.15%	65.13%	65.41%	66.22%	64.74%	64.67%	65.37%	65.13%
Liquor GP %	65.28%	64.42%	64.94%	65.84%	63.38%	65.11%	64.53%	64.90%	65.16%	65.53%	67.32%	67.73%
Labour	£58,601	£51,360	£56,754	£56,348	£54,762	£58,128	£55,517	£58,845	£64,620	£63,156	£64,113	£61,800
Labour %	37.6%	33.7%	38.4%	43.2%	40.1%	36.4%	34.8%	30.1%	29.2%	28.8%	28.6%	33.4%
Live Music/Entertainment	£7,423	£7,753	£6,505	£7,728	£6,884	£7,563	£8,714	£8,726	£9,889	£10,915	£8,229	£9,301
Maintenance	£3,606	£3,350	£1,167	£4,249	£2,193	£2,030	£2,638	£3,104	£2,078	£697	£2,806	£1,901
Consumables	£1,336	£2,441	£981	£1,083	£1,126	£2,806	£1,756	£2,078	£4,055	£3,760	£3,299	£2,267
Hygiene	£2,483	£1,964	£3,035	£634	£2,100	£2,316	£887	£3,518	£1,560	£1,790	£2,478	£2,173
Other Employment Costs	£199	£405	£496	£1,130	(£145)	£551	£1,000	£939	£1,348	£1,718	£1,469	£411
Utilities & Communications	£1,902	£1,875	(£374)	£2,821	£1,428	£1,465	£1,383	£1,258	£1,728	£689	£972	£1,107
Legal & Licensing	£846	£1,147	£3,911	£804	£458	£511	£1,257	£327	£560	£367	£1,615	£1,327
Total Operating Expenses	£19,107	£20,229	£17,621	£19,554	£15,901	£19,782	£19,427	£22,238	£23,552	£21,720	£22,381	£21,701
Operating Profit	£25,272	£29,710	£23,732	£11,377	£19,041	£29,182	£30,758	£48,820	£58,598	£60,478	£65,225	£43,793
Premises	£6,421	£5,970	£6,430	£6,969	£5,958	£6,871	£7,026	£6,634	£6,684	£6,699	£6,224	£6,397
EBITDA	£18,851	£23,759	£17,375	£4,408	£13,630	£23,104	£23,898	£42,844	£52,439	£53,871	£59,041	£37,986
Depreciation	£3,234	£3,234	£3,234	£3,196	£3,196	£3,219	£3,219	£3,245	£3,253	£3,315	£3,365	£3,396
Net Income	£15,617	£20,506	£626	£1,212	£9,887	£19,092	£20,513	£38,941	£48,661	£50,463	£55,635	£34,000

RESTAURANT 2

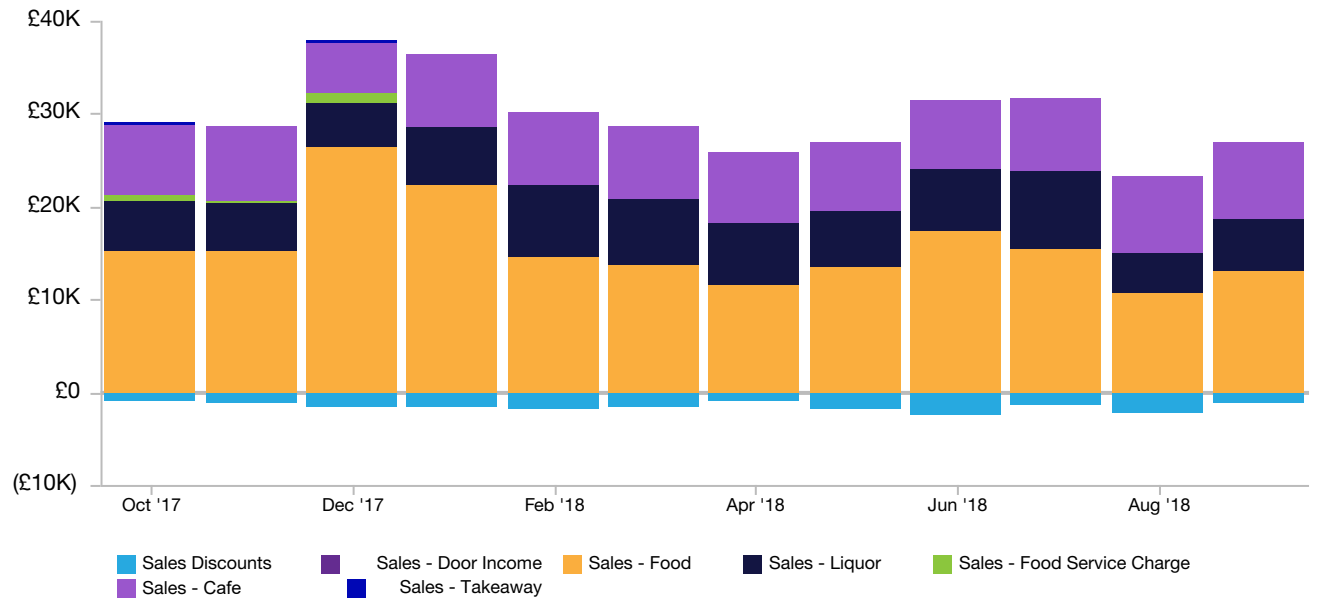
Sales Actual vs Last Year



Revenue Breakdown

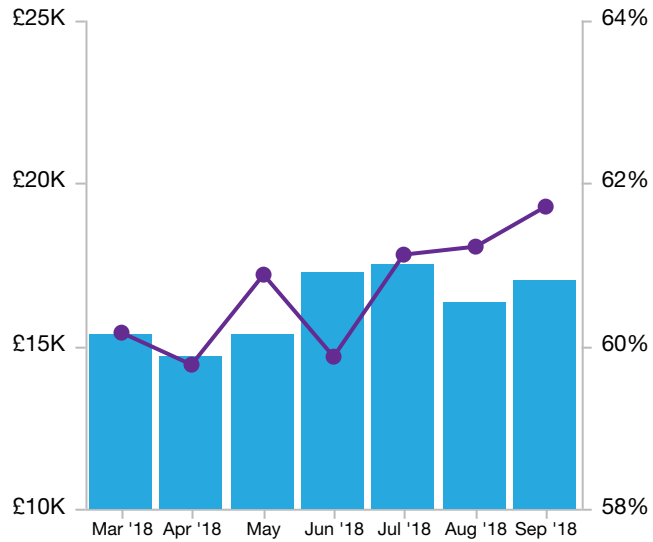


Revenue Breakdown

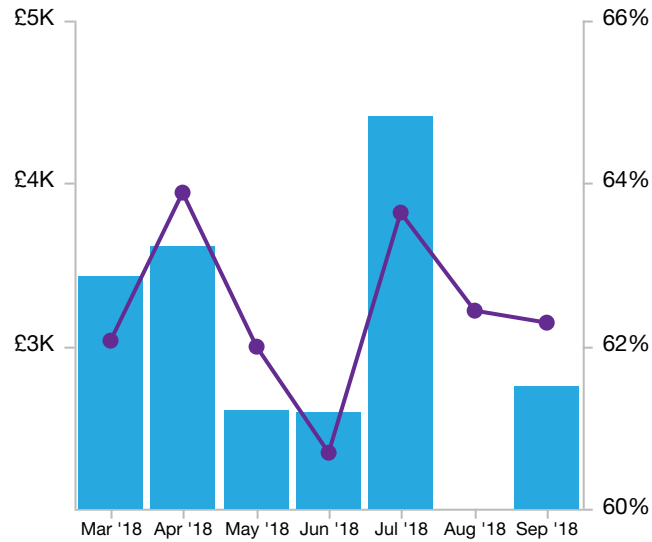


RESTAURANT 2

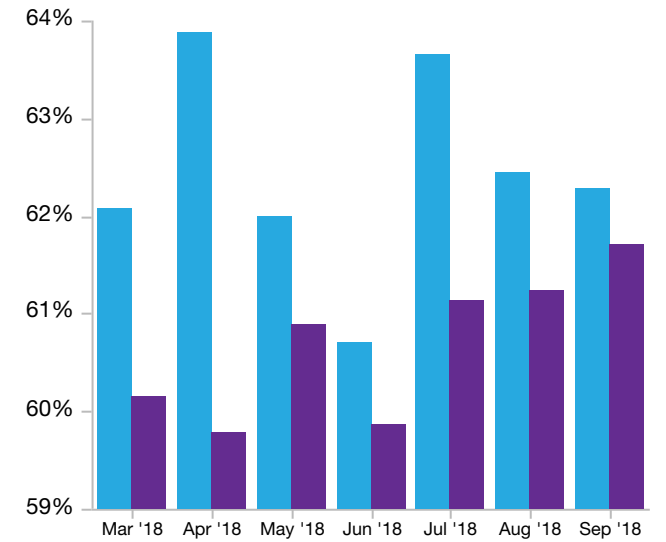
Food Gross Profit



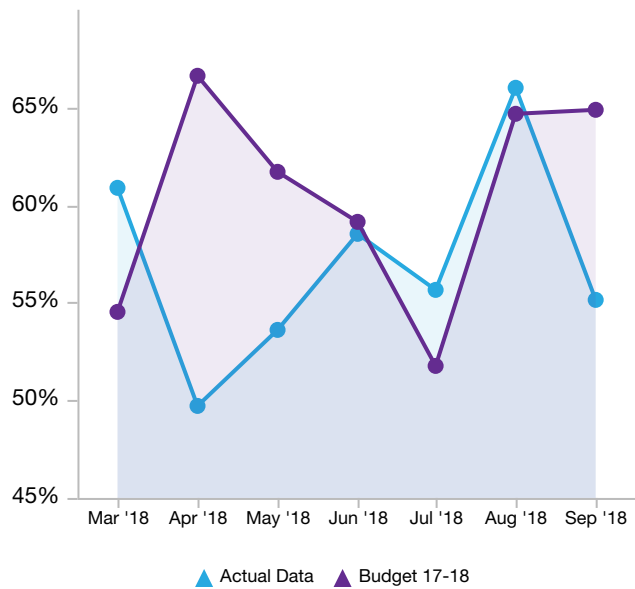
Drink Gross Profit



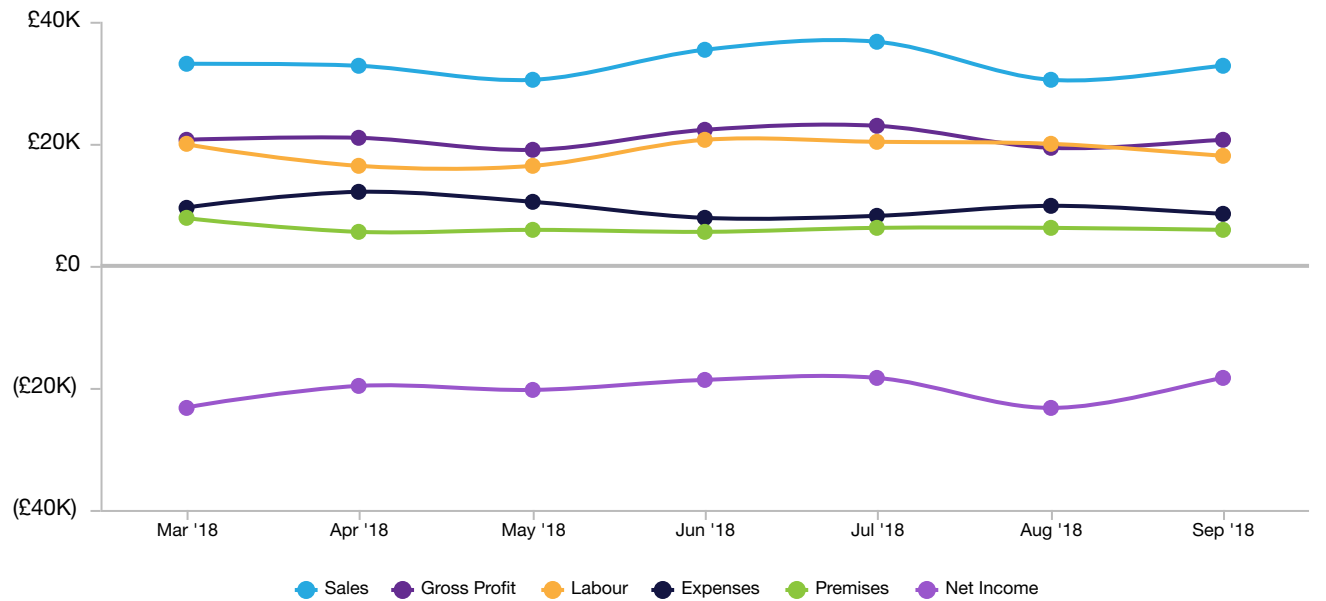
Gross Profit Comparison



Labour % of Sales



P&L by Month



RESTAURANT 2

P&L vs Last Year

	30 Sep '18		2018 to report end	
	2017	2018	2017	2018
Food Sales	£29,486	£27,581	£287,569	£240,564
Liquor Sales	£6,454	£4,416	£43,068	£43,500
Other Income	£1,951	£925	£20,929	£15,189
Total Sales	£37,891	£32,922	£351,566	£299,253
Gross Profit	£22,843	£20,694	£209,062	£188,728
Food GP %	57.30%	61.70%	60.96%	61.04%
Liquor GP %	61.91%	62.28%	29.83%	61.39%
Labour	£24,104	£18,157	£266,106	£168,971
Labour %	63.6%	55.2%	75.7%	56.5%
Bank & Card Fees	£1,356	£1,000	£13,053	£11,714
Live Music/Entertainment	£2,454	£1,281	£21,093	£11,664
Maintenance	£955	£222	£11,094	£4,960
Consumables	£1,339	£2,310	£21,375	£15,871
Hygiene	£1,567	£979	£13,224	£7,129
Other Employment Costs	£14	£0	£509	£524
Utilities & Communications	£2,364	£2,455	£26,152	£29,827
Legal & Licensing	£46	£162	£7,025	£2,073
Total Operating Expenses	£17,201	£14,889	£174,957	£141,007
Premises	£6,393	£5,884	£59,723	£56,319
Net Income	(£24,854)	(£18,236)	(£291,724)	(£177,569)
EBITDA	(£17,298)	(£11,401)	(£225,859)	(£116,808)

RESTAURANT 2

P&L by Month

	Oct '17	Nov '17	Dec '17	Jan '18	Feb '18	Mar '18	Apr '18	May '18	Jun '18	Jul '18	Aug '18	Sep '18
Food Sales	£22,852	£23,123	£32,030	£30,543	£23,025	£25,516	£24,582	£25,228	£28,809	£28,644	£26,636	£27,581
Liquor Sales	£4,418	£3,932	£3,001	£4,626	£5,819	£5,526	£5,659	£4,191	£4,267	£6,928	£2,067	£4,416
Other Income	£3,850	£1,230	£2,413	£1,139	£2,327	£1,938	£2,593	£1,161	£2,317	£1,139	£1,650	£925
Total Sales	£31,120	£28,880	£37,443	£36,309	£31,171	£32,980	£32,835	£30,580	£35,392	£36,711	£30,354	£32,922
Gross Profit	£18,762	£17,486	(£26,813)	£23,236	£19,603	£20,717	£20,902	£19,118	£22,154	£23,056	£19,250	£20,694
Food GP %	52.84%	57.80%	-96.20%	62.91%	59.06%	60.16%	59.77%	60.88%	59.87%	61.12%	61.23%	61.70%
Liquor GP %	64.23%	58.38%	52.87%	62.32%	63.21%	62.07%	63.89%	61.98%	60.70%	63.64%	62.43%	62.28%
Labour	£23,838	£22,720	£19,597	£19,730	£17,119	£20,081	£16,324	£16,383	£20,730	£20,418	£20,030	£18,157
Labour %	76.6%	78.7%	52.3%	54.3%	54.9%	60.9%	49.7%	53.6%	58.6%	55.6%	66.0%	55.2%
Live Music/Entertainment	£1,200	£870	£1,161	£1,297	£1,147	£1,104	£1,326	£1,445	£1,550	£1,229	£1,284	£1,281
Maintenance	£1,689	£443	£1,133	£10	£1,579	£325	£870	£123	£147	£1,042	£642	£222
Consumables	£962	£2,068	£3,386	£773	£762	£1,719	£2,248	£1,884	£1,475	£2,246	£2,455	£2,310
Hygiene	£1,054	£1,303	£1,099	(£21)	£118	£569	£532	£1,565	£897	£665	£1,825	£979
Other Employment Costs	£107	£71	£7	£300	£10	£0	£54	£13	£71	£77	£0	£0
Utilities & Communications	£2,460	£4,175	£2,132	£3,806	£3,908	£4,492	£5,327	£3,590	£2,405	£1,751	£2,094	£2,455
Legal & Licensing	£741	£240	£2,762	£85	£235	£70	£423	£414	£154	£164	£366	£162
Total Operating Expenses	£9,481	£10,907	£13,360	£7,593	£10,249	£9,388	£12,027	£10,393	£7,705	£8,138	£9,860	£8,410
Operating Profit	(£14,556)	(£16,142)	(£59,770)	(£4,087)	(£7,764)	(£8,752)	(£7,449)	(£7,659)	(£6,281)	(£5,500)	(£10,640)	(£5,873)
Premises	£6,374	£6,739	£8,475	£6,765	£6,022	£7,982	£5,616	£5,923	£5,732	£6,140	£6,255	£5,884
EBITDA	(£20,504)	(£22,078)	(£67,811)	(£10,416)	(£13,363)	(£16,363)	(£12,666)	(£13,210)	(£11,641)	(£11,215)	(£16,533)	(£11,401)
Depreciation	£3,234	£3,234	£3,234	£3,196	£3,196	£3,219	£3,219	£3,245	£3,253	£3,315	£3,365	£3,396
Net Income	(£28,044)	(£29,585)	(£74,876)	(£17,483)	(£18,482)	(£23,364)	(£19,695)	(£20,212)	(£18,650)	(£18,277)	(£23,169)	(£18,236)