

RESTAURANT EXAMPLE PTY LTD
Forecast

PROFIT & LOSS FORECAST

	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Total	%
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
SALES	23,438	23,437	46,875	70,312	93,750	117,188	117,188	93,750	70,312	46,875	23,438	23,437	750,000	100.0%
DIRECT COSTS	8,906	8,906	17,813	26,719	35,625	44,531	44,531	35,625	26,719	17,812	8,907	8,906	285,000	38.0%
GROSS PROFIT	14,532	14,531	29,062	43,593	58,125	72,657	72,657	58,125	43,593	29,063	14,531	14,531	465,000	62.0%
OVERHEADS	19,581	21,050	25,292	31,540	32,319	35,098	35,098	30,853	26,610	22,364	23,582	19,583	322,970	43.1%
OTHER COSTS	1,338	1,337	1,338	1,337	1,338	1,337	1,338	1,337	1,338	1,337	1,338	1,337	16,050	2.1%
OPERATING PROFIT	(6,387)	(7,856)	2,432	10,716	24,468	36,222	36,221	25,935	15,645	5,362	(10,389)	(6,389)	125,980	16.8%
INTEREST EXPENSE	1,340	1,440	1,461	1,311	1,276	1,260	1,244	1,227	1,212	1,194	1,178	1,161	15,304	2.0%
NET PROFIT	(7,727)	(9,296)	971	9,405	23,192	34,962	34,977	24,708	14,433	4,168	(11,567)	(7,550)	110,676	14.8%
CUMULATIVE	(7,727)	(17,023)	(16,052)	(6,647)	16,545	51,507	86,484	111,192	125,625	129,793	118,226	110,676	110,676	

RESTAURANT EXAMPLE PTY LTD

Forecast

CASH FLOW FORECAST

	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RECEIPTS													
Invoiced Sales	25,782	25,781	51,563	77,343	103,125	128,907	128,907	103,125	77,343	51,563	25,782	25,781	825,002
	<u>25,782</u>	<u>25,781</u>	<u>51,563</u>	<u>77,343</u>	<u>103,125</u>	<u>128,907</u>	<u>128,907</u>	<u>103,125</u>	<u>77,343</u>	<u>51,563</u>	<u>25,782</u>	<u>25,781</u>	<u>825,002</u>
PAYMENTS													
Invoiced Costs	13,026	9,652	10,559	13,476	18,899	19,756	22,379	22,253	19,337	16,119	12,895	14,670	193,021
Cost of Goods Sold	21,633	10,668	16,655	26,452	36,248	45,175	48,113	42,127	32,330	22,533	13,607	10,668	326,209
Wages	8,421	9,474	10,526	11,579	11,579	11,579	11,579	10,526	9,474	8,421	8,421	8,421	120,000
Loan Payments	2,546	2,545	2,546	2,545	2,546	2,545	2,546	2,545	2,546	2,545	2,546	2,545	30,546
Overdraft Interest	2	118	154	19	-	-	-	-	-	-	-	-	293
Group Tax/Super	2,500	2,105	2,369	2,631	2,895	2,895	2,894	2,895	2,632	2,368	2,106	2,105	30,395
GST	-	5,625	-	-	2,483	-	-	6,946	-	-	15,398	-	30,452
	<u>48,128</u>	<u>40,187</u>	<u>42,809</u>	<u>56,702</u>	<u>74,650</u>	<u>81,950</u>	<u>87,511</u>	<u>87,292</u>	<u>66,319</u>	<u>51,986</u>	<u>54,973</u>	<u>38,409</u>	<u>730,916</u>
NET CASH FLOW	<u>(22,346)</u>	<u>(14,406)</u>	<u>8,754</u>	<u>20,641</u>	<u>28,475</u>	<u>46,957</u>	<u>41,396</u>	<u>15,833</u>	<u>11,024</u>	<u>(423)</u>	<u>(29,191)</u>	<u>(12,628)</u>	<u>94,086</u>
OPENING BANK	20,000	(2,346)	(16,752)	(7,998)	12,643	41,118	88,075	129,471	145,304	156,328	155,905	126,714	20,000
CLOSING BANK	(2,346)	(16,752)	(7,998)	12,643	41,118	88,075	129,471	145,304	156,328	155,905	126,714	114,086	114,086

RESTAURANT EXAMPLE PTY LTD
Forecast

BALANCE SHEET FORECAST

	Opening \$	Jul 09 \$	Aug 09 \$	Sep 09 \$	Oct 09 \$	Nov 09 \$	Dec 09 \$	Jan 10 \$	Feb 10 \$	Mar 10 \$	Apr 10 \$	May 10 \$	Jun 10 \$
CURRENT ASSETS													
Bank	20,000	-	-	-	12,643	41,118	88,075	129,471	145,304	156,328	155,905	126,714	114,086
Inventories	25,000	25,000	29,750	34,500	39,250	44,000	44,000	39,250	34,500	29,750	25,000	25,000	29,750
	<u>45,000</u>	<u>25,000</u>	<u>29,750</u>	<u>34,500</u>	<u>51,893</u>	<u>85,118</u>	<u>132,075</u>	<u>168,721</u>	<u>179,804</u>	<u>186,078</u>	<u>180,905</u>	<u>151,714</u>	<u>143,836</u>
NON-CURRENT ASSETS													
Plant & Equipment	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000
Accumulated Depreciation	-	(1,338)	(2,675)	(4,013)	(5,350)	(6,688)	(8,025)	(9,363)	(10,700)	(12,038)	(13,375)	(14,713)	(16,050)
	<u>107,000</u>	<u>105,662</u>	<u>104,325</u>	<u>102,987</u>	<u>101,650</u>	<u>100,312</u>	<u>98,975</u>	<u>97,637</u>	<u>96,300</u>	<u>94,962</u>	<u>93,625</u>	<u>92,287</u>	<u>90,950</u>
TOTAL ASSETS	<u>152,000</u>	<u>130,662</u>	<u>134,075</u>	<u>137,487</u>	<u>153,543</u>	<u>185,430</u>	<u>231,050</u>	<u>266,358</u>	<u>276,104</u>	<u>281,040</u>	<u>274,530</u>	<u>244,001</u>	<u>234,786</u>
CURRENT LIABILITIES													
Bank	-	2,346	16,752	7,998	-	-	-	-	-	-	-	-	-
Accounts Payable	27,000	12,097	16,925	27,879	41,339	50,237	56,977	52,930	41,980	30,723	19,460	17,116	16,761
Other Creditors	10,000	10,154	4,852	6,332	8,774	9,841	15,044	20,724	18,030	21,124	23,060	7,810	7,884
Equipment loan	15,535	15,730	15,926	16,125	16,327	16,531	16,738	16,947	17,158	17,373	17,590	17,810	18,033
	<u>52,535</u>	<u>40,327</u>	<u>54,455</u>	<u>58,334</u>	<u>66,440</u>	<u>76,609</u>	<u>88,759</u>	<u>90,601</u>	<u>77,168</u>	<u>69,220</u>	<u>60,110</u>	<u>42,736</u>	<u>42,678</u>
NON-CURRENT LIABILITIES	91,465	90,062	88,643	87,205	85,750	84,276	82,784	81,273	79,744	78,195	76,627	75,039	73,432
TOTAL LIABILITIES	<u>144,000</u>	<u>130,389</u>	<u>143,098</u>	<u>145,539</u>	<u>152,190</u>	<u>160,885</u>	<u>171,543</u>	<u>171,874</u>	<u>156,912</u>	<u>147,415</u>	<u>136,737</u>	<u>117,775</u>	<u>116,110</u>
NET ASSETS	<u>8,000</u>	<u>273</u>	<u>(9,023)</u>	<u>(8,052)</u>	<u>1,353</u>	<u>24,545</u>	<u>59,507</u>	<u>94,484</u>	<u>119,192</u>	<u>133,625</u>	<u>137,793</u>	<u>126,226</u>	<u>118,676</u>
EQUITY & RESERVES													
Capital & Reserves	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Retained Earnings	-	(7,727)	(17,023)	(16,052)	(6,647)	16,545	51,507	86,484	111,192	125,625	129,793	118,226	110,676
	<u>8,000</u>	<u>273</u>	<u>(9,023)</u>	<u>(8,052)</u>	<u>1,353</u>	<u>24,545</u>	<u>59,507</u>	<u>94,484</u>	<u>119,192</u>	<u>133,625</u>	<u>137,793</u>	<u>126,226</u>	<u>118,676</u>

RESTAURANT EXAMPLE PTY LTD
Forecast

FUNDS FLOW FORECAST

	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROFIT & LOSS													
Operating Profit	(6,387)	(7,856)	2,432	10,716	24,468	36,222	36,221	25,935	15,645	5,362	(10,389)	(6,389)	125,980
Plus Deprec'n/Grant Income	1,338	1,337	1,338	1,337	1,338	1,337	1,338	1,337	1,338	1,337	1,338	1,337	16,050
	(5,049)	(6,519)	3,770	12,053	25,806	37,559	37,559	27,272	16,983	6,699	(9,051)	(5,052)	142,030
WORKING CAPITAL CHANGES													
Accounts Payable	(14,903)	4,828	10,954	13,460	8,898	6,740	(4,047)	(10,950)	(11,257)	(11,263)	(2,344)	(355)	(10,239)
Other Creditors/Debtors	154	(5,302)	1,480	2,442	1,067	5,203	5,680	(2,694)	3,094	1,936	(15,250)	74	(2,116)
Inventories	-	(4,750)	(4,750)	(4,750)	(4,750)	-	4,750	4,750	4,750	4,750	-	(4,750)	(4,750)
	(14,749)	(5,224)	7,684	11,152	5,215	11,943	6,383	(8,894)	(3,413)	(4,577)	(17,594)	(5,031)	(17,105)
CASH INFLOW FROM OPERATIONS	(19,798)	(11,743)	11,454	23,205	31,021	49,502	43,942	18,378	13,570	2,122	(26,645)	(10,083)	124,925
INVESTMENT RETURNS													
Interest Received/(Paid)	(1,340)	(1,440)	(1,461)	(1,311)	(1,276)	(1,260)	(1,244)	(1,227)	(1,212)	(1,194)	(1,178)	(1,161)	(15,304)
	(1,340)	(1,440)	(1,461)	(1,311)	(1,276)	(1,260)	(1,244)	(1,227)	(1,212)	(1,194)	(1,178)	(1,161)	(15,304)
INVESTING ACTIVITIES													
	-	-	-	-	-	-	-	-	-	-	-	-	-
CASH INFLOW BEFORE FINANCING	(21,138)	(13,183)	9,993	21,894	29,745	48,242	42,698	17,151	12,358	928	(27,823)	(11,244)	109,621
FINANCING & OTHER													
Loans/Leases	(1,208)	(1,223)	(1,239)	(1,253)	(1,270)	(1,285)	(1,302)	(1,318)	(1,334)	(1,351)	(1,368)	(1,384)	(15,535)
	(1,208)	(1,223)	(1,239)	(1,253)	(1,270)	(1,285)	(1,302)	(1,318)	(1,334)	(1,351)	(1,368)	(1,384)	(15,535)
TOTAL CASH INFLOW	(22,346)	(14,406)	8,754	20,641	28,475	46,957	41,396	15,833	11,024	(423)	(29,191)	(12,628)	94,086

RESTAURANT EXAMPLE PTY LTD
Forecast

KEY STATISTICS & RATIOS FORECAST

	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FORECAST SALES	23,438	23,437	46,875	70,312	93,750	117,188	117,188	93,750	70,312	46,875	23,438	23,437	750,000
BREAKEVEN SALES	35,901	38,430	45,309	55,142	56,344	60,798	60,774	53,898	47,033	40,153	42,095	35,614	571,490
SALES COVER	65.3%	61.0%	103.5%	127.5%	166.4%	192.7%	192.8%	173.9%	149.5%	116.7%	55.7%	65.8%	131.2%
GROSS PROFIT MARGIN	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%	62.0%
NET PROFIT MARGIN	-33.0%	-39.7%	2.1%	13.4%	24.7%	29.8%	29.8%	26.4%	20.5%	8.9%	-49.4%	-32.2%	14.8%
RETURN ON CAPITAL	-22193.4%	867.0%	-561.9%	10690.0%	1261.7%	757.4%	477.0%	274.6%	152.5%	58.3%	-86.1%	-51.1%	119.7%
RETURN ON NET ASSETS	-28074.7%	1044.8%	-362.5%	9504.2%	1196.2%	730.4%	460.0%	261.1%	140.5%	46.7%	-98.8%	-64.6%	106.2%
CURRENT RATIO	62.0%	54.6%	59.2%	78.1%	111.1%	148.8%	186.2%	233.0%	268.8%	301.0%	355.0%	337.0%	337.0%
LIQUID RATIO	0.0%	0.0%	0.0%	19.0%	53.7%	99.2%	142.9%	188.3%	225.9%	259.4%	296.5%	267.3%	267.3%
GROSS GEARING	39611.0%	-1344.6%	-1382.6%	7544.5%	410.7%	167.3%	104.0%	81.3%	71.5%	68.4%	73.6%	77.1%	77.1%
CLOSING BANK	(2,346)	(16,752)	(7,998)	12,643	41,118	88,075	129,471	145,304	156,328	155,905	126,714	114,086	114,086
CUSTOMER COUNT	781	781	1,512	2,197	2,841	3,447	3,348	2,757	2,131	1,465	756	756	1,943
AVERAGE CUSTOMER SPEND \$	30	30	31	32	33	34	35	34	33	32	31	31	386
SALES DOLLARS PER DOLLAR OF WAGES	2.23	1.98	3.56	4.86	6.48	8.1	8.1	7.12	5.94	4.45	2.23	2.23	5.0
NO. EMPLOYEES (EXCL OWNER)	8	9	10	11	11	11	11	10	9	8	8	8	114
SALES \$ PER EMPLOYEE	2,930	2,604	4,688	6,392	8,523	10,653	10,653	9,375	7,812	5,859	2,930	2,930	6,579
AVAILABLE TRADING DAYS	27	27	26	28	26	25	29	24	27	26	27	26	318
SALES \$ PER TRADING DAY	868	868	1,803	2,511	3,606	4,688	4,041	3,906	2,604	1,803	868	901	2,358