

Sample Restaurant Pty Ltd

QUARTERLY FINANCIAL ANALYSIS REPORT - June 2023

Prepared 18 September 2023

Highlights

1. Revenue

The Revenue for the quarter ending Jun 2023 was \$256,449, compared to \$316,029 last quarter. This represents a decrease of \$59,580, or 18.85%. The Revenue for Jun 2023 was \$44,399, compared to the monthly average of \$115,346 for the last 12 months. This represents a decrease of \$70,947, or 61.51%.

2. Gross Profit

The Gross Profit for the quarter ending Jun 2023 was \$171,989, compared to \$223,315 last quarter. This represents a decrease of \$51,326, or 22.98%.

3. Cost of Sales

The Cost of Sales for the quarter ending Jun 2023 was \$84,460, compared to \$92,714 last quarter. This represents a decrease of \$8,254, or 8.9%.

4. Overheads

The Overheads for the quarter ending Jun 2023 was \$292,318, compared to \$275,935 last quarter. This represents an increase of \$16,383, or 5.94%.

5. Profit

The Net Profit for the quarter ending Jun 2023 was \$1,549, compared to \$-38,865 last quarter. This represents an increase of \$40,414, or 103.99%.

6. Bank

The Bank balance for Jun 2023 was \$-43,211, compared to \$-18 last quarter. This represents a decrease of \$43,193, or 239,961.11%.

Observations

1. Market Conditions

In Australia, the Cafes and Restaurants Industry forms part of the overall Accommodation and Food Services Division. All data in this report has been sourced from the Australian Bureau of Statistics and is current as of September 18, 2023.

The number of businesses in the Cafes and Restaurants Industry has increased by 30% over the past five years to reach 53,866 entities. The average five-year growth rate across all industries is 21% showing the Cafes and Restaurants Industry is growing at a slightly higher rate than other industries. In 2022, there was a total of 9,725 business entries and 7,839 exits, thus the industry grew by 3.63%.

Majority of businesses in the Cafes and Restaurants Industry generate between \$200k-\$2m. 6% of businesses generate \$2 million or more, a figure that has been increasing slowly over past 5 years. Only 1% bring in more than \$5 million, and 14% generate less than \$50,000 annually.

2. People

In Australia, the main occupation associated with Eat In Food Retailers: Cafes businesses is Cafe or Restaurant Managers. There are currently 10,179 Cafe or Restaurant Managers working in Australia, a figure that is forecast to increase by 18% over the next five years. 49.53% are female and 50.47% male with an overall average age of 39. This is 1 years lower than the Australian average of 40. This industry takes home a low weekly average wage of \$1,139 before tax. This figure is 18.30% lower than the Australian average of \$1,394. 5.61% of the industry has completed a bachelors degree, 22.99% completing post graduate qualifications.

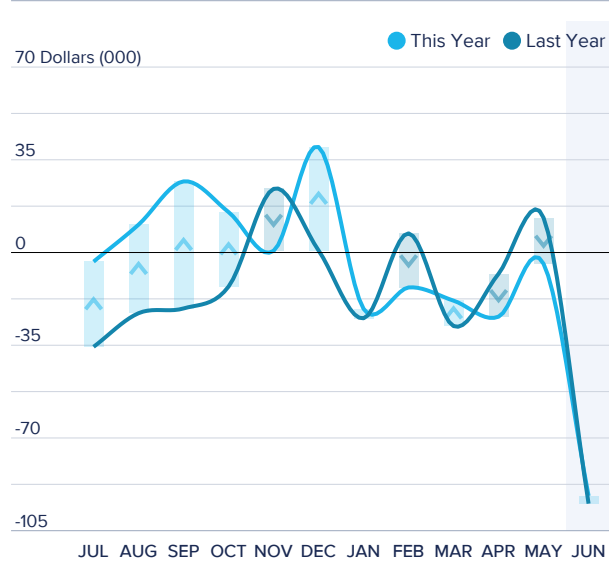
A shortage of available staff is forecast to burden the industry for the next 12 months. This is an issue globally for tourism as workers seek better conditions. In Australia, the decrease in migrant workers is also impacting the labour supply. The shortage is expected to spur new technology to streamline highly manual tasks.

	YTD	Actual vs Last Year		Jun 23 Plus Last 3 Months				Forward Projection Full Year		
	Actual	Last Year	Variance %	Jun 23	May 23	Apr 23	Mar 23	YTD	Budget	Total 22/23
Revenue										
Sales : Beer	28,871	23,070	25.1%	1,361	2,520	2,639	2,822	28,871	0	28,871
Sales : Food	881,794	709,371	24.3%	60,188	68,552	63,597	76,312	881,794	0	881,794
Sales : Non Alcoholic Beverages	38,613	27,274	41.6%	2,596	3,521	2,618	3,378	38,613	0	38,613
Sales : Spirits	95,881	69,974	37.0%	8,861	7,360	7,153	7,501	95,881	0	95,881
Sales : Wine	284,655	247,673	14.9%	10,784	22,188	28,010	23,412	284,655	0	284,655
Sales Clearing Account	23,617	1	2,361,600.0	-69,951	18,430	-14,700	-3,237	23,617	0	23,617
Sales: Retail	162	1,445	-88.8%	0	162	0	0	162	0	162
Sales: Stripe Gift Vouchers	30,560	245,383	-87.5%	30,560	0	0	0	30,560	0	30,560
Sales: Take Away	0	3,814	-100.0%	0	0	0	0	0	0	0
Total Revenue	1,384,153	1,328,005	4.2%	44,399	122,733	89,317	110,188	1,384,153	0	1,384,153
Cost of Sales	405,054	487,427	-16.9%	23,385	34,842	26,233	32,733	405,054	0	405,054
Gross Profit	979,099	840,578	16.5%	21,014	87,891	63,084	77,455	979,099	0	979,099
GP%	70.7%	63.3%	7.4%	47.3%	71.6%	70.6%	70.3%	70.7%	0.0%	70.7%
OPEX	1,062,438	1,043,353	1.8%	112,862	92,154	87,302	95,629	1,062,438	0	1,062,438
NOPBT	-83,339	-202,775	58.9%	-91,848	-4,263	-24,218	-18,174	-83,339	0	-83,339
Other Revenue	145,161	144,008	0.8%	81,981	28,493	11,404	878	145,161	0	145,161
Net Profit Before Tax	61,822	-58,767	205.2%	-9,867	24,230	-12,814	-17,296	61,822	0	61,822

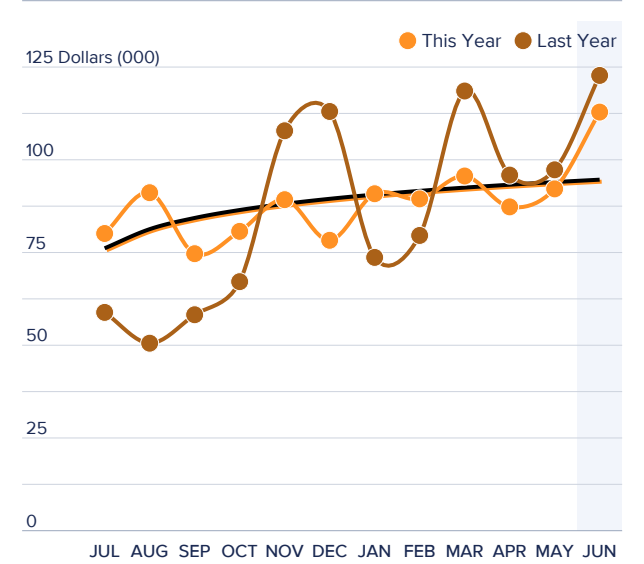
REVENUE - This Year vs. Last Year



NET OPERATING PROFIT - This Year vs. Last Year

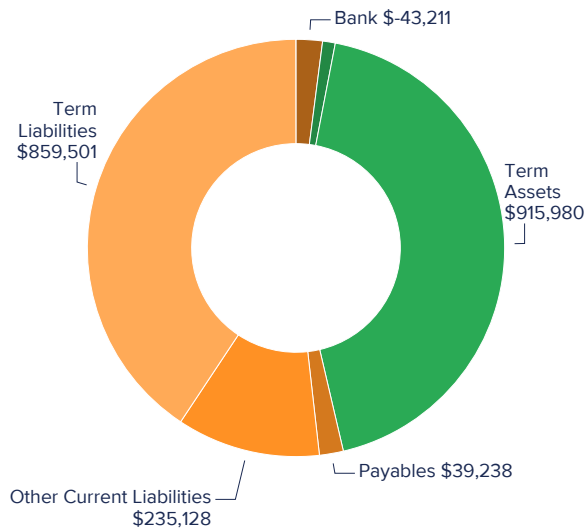


OPEX - This Year vs. Last Year

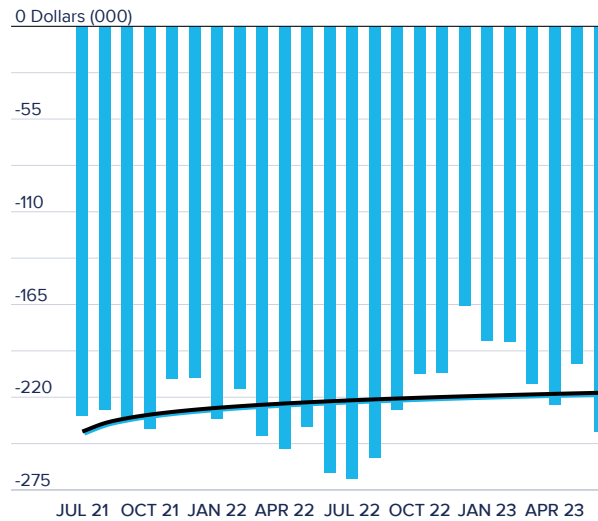


	Now	Actual vs Last Year to Date			Last 3 Months			Monitors	
	As at Jun 23	Last Year	Variance	Variance %	May 23	Apr 23	Mar 23	CAPEX Monitor	YTD
Current Assets	2,764	-44,209	46,973	106.3%	20,584	29,480	40,152	Motor Vehicle	128,304
Non-Current Assets	915,980	162,819	753,161	462.6%	280,221	152,860	153,856	Furniture & Fittings	1,640
Total Assets	918,744	118,610	800,134	674.6%	300,805	182,340	194,008	Computer Equipment	1,146
Current Liabilities	274,366	127,112	147,254	115.8%	125,205	133,848	126,376	Plant & Equipment	308
Non-Current Liabilities	859,501	256,273	603,228	235.4%	350,891	248,013	254,339	Total CAPEX	131,398
Total Liabilities	1,133,867	383,385	750,482	195.8%	476,096	381,861	380,715	Debt Monitor As at Jun 23	
Net Assets	-215,123	-264,775	49,652	18.8%	-175,291	-199,521	-186,707	Term Loans	362,373
Equity	-215,123	-264,775	49,652	18.8%	-175,291	-199,521	-186,707	Accounts Payable	39,238
								Taxes	22,122
								Other	710,134
								Total Debt	1,133,867

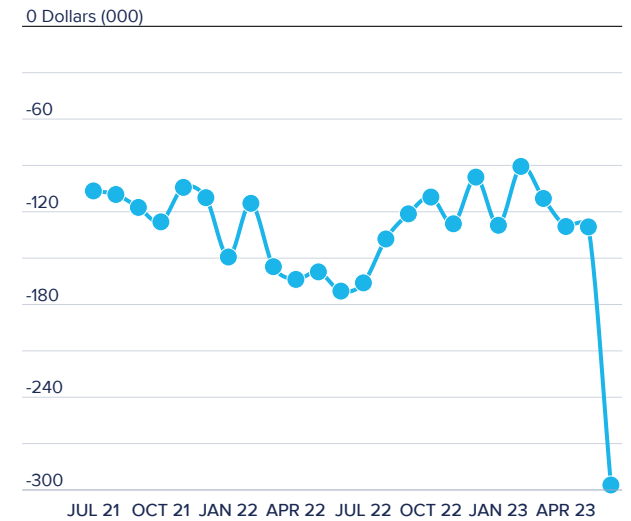
BALANCE SHEET COMPONENTS



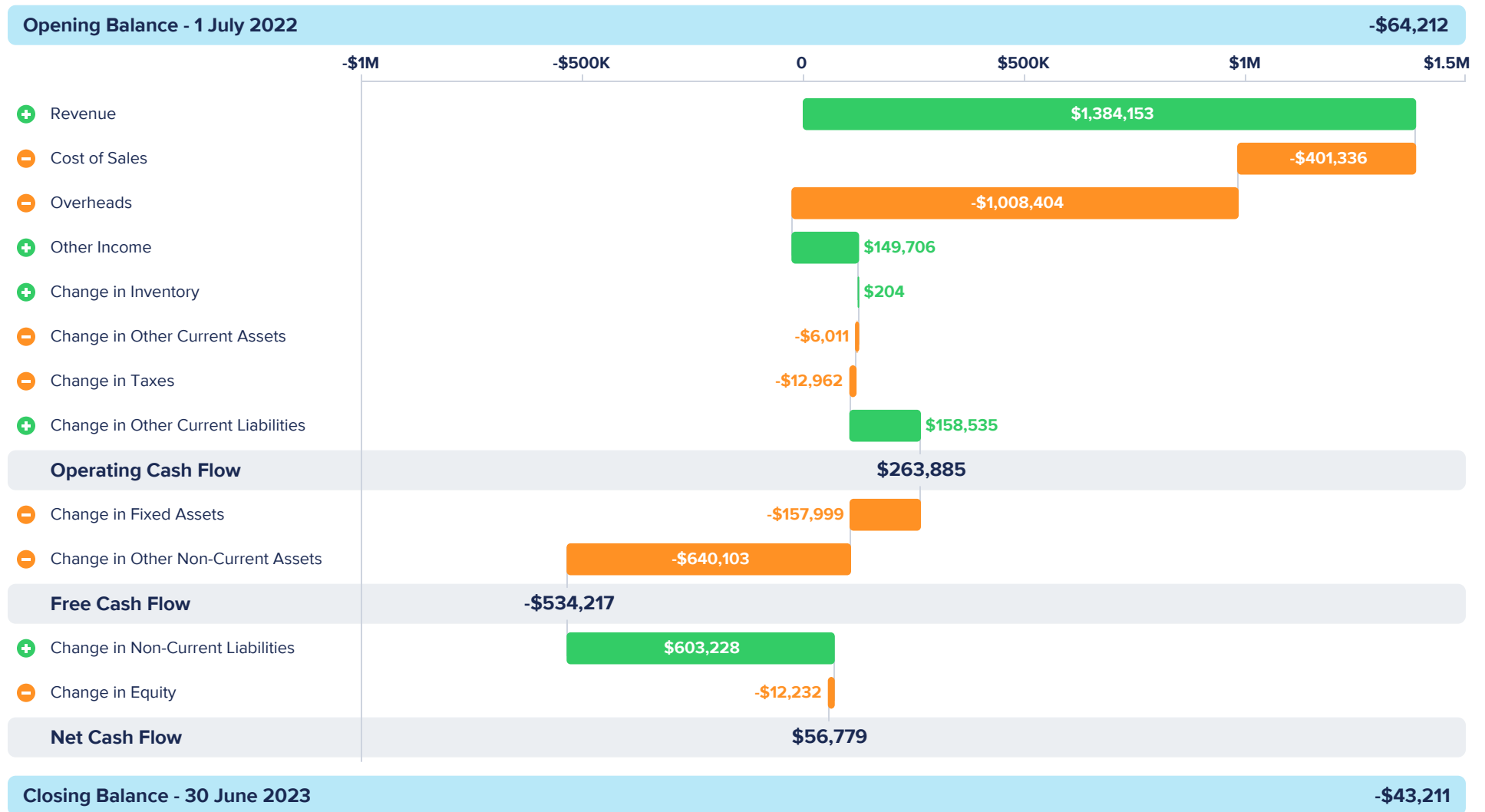
EQUITY TREND



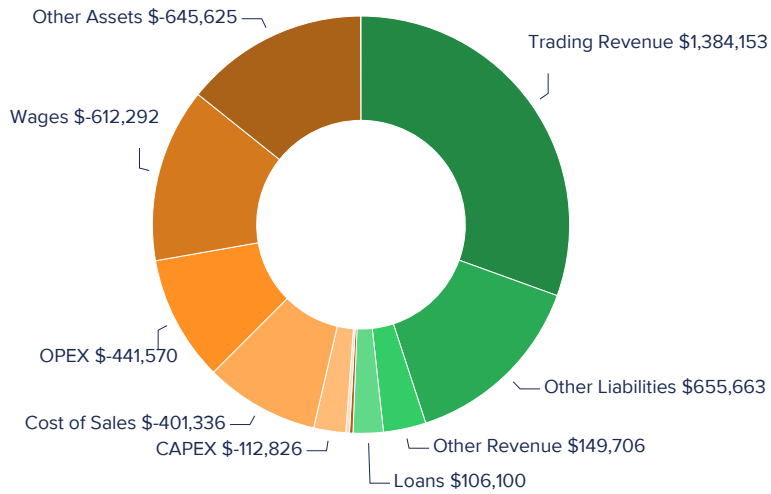
LIQUIDITY MONITOR



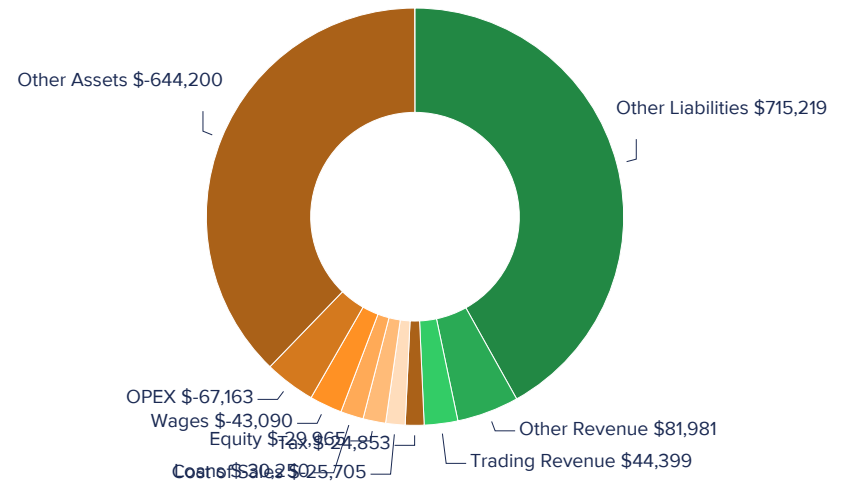
CASH MOVEMENTS SUMMARY



YTD CASH - excluding GST



CASH - June 23 (excluding GST)



CASH TARGET MONITOR

Cash In - YTD : **\$1,711,873**



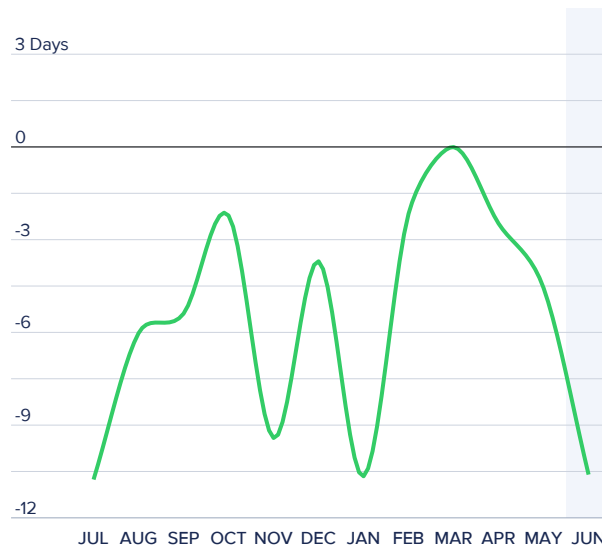
Cash Out - YTD : **\$1,713,765**



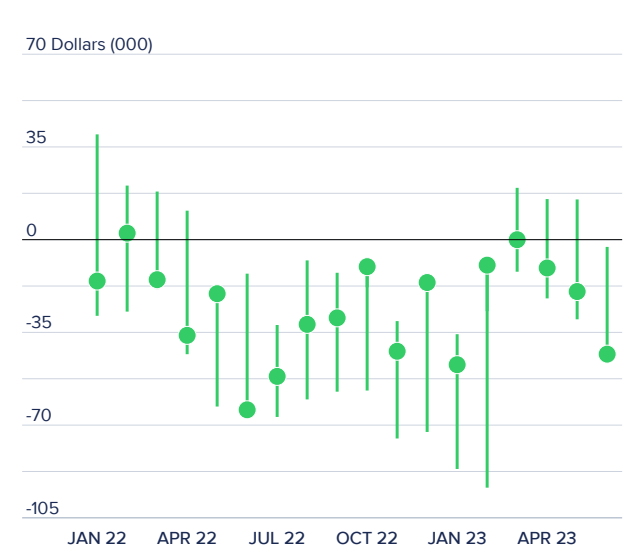
Cash Surplus - YTD : **\$-1,892**



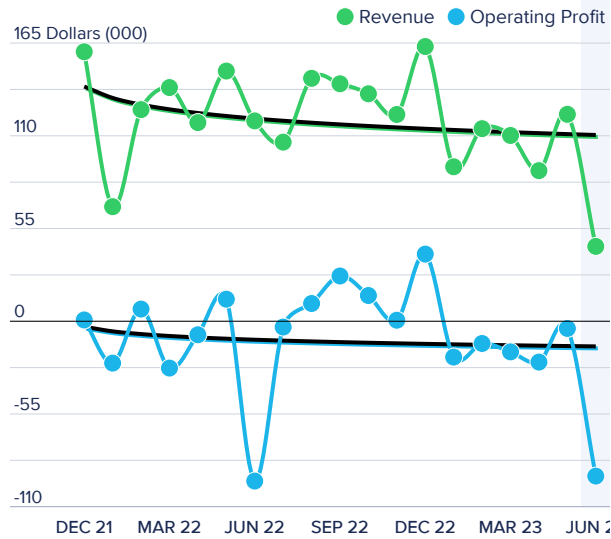
EXPENSE COVER TREND



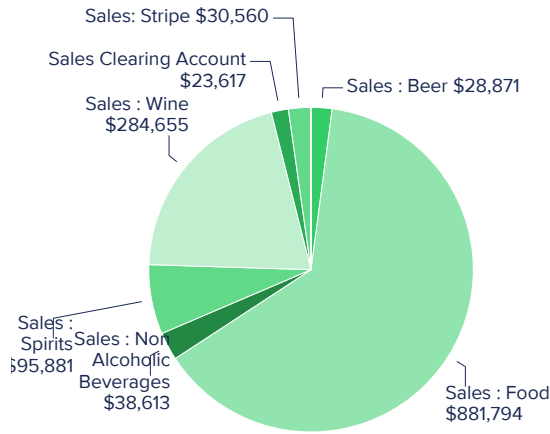
CASH ON HAND - With High and Low Balances



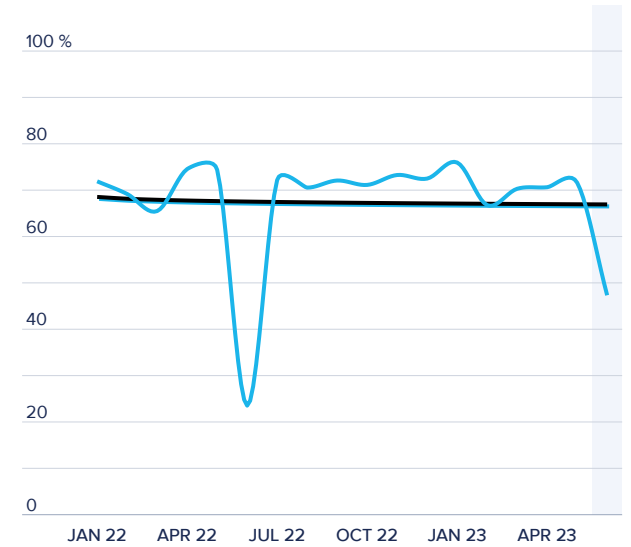
REVENUE AND OPERATING PROFIT TRENDS - Last 18 Months



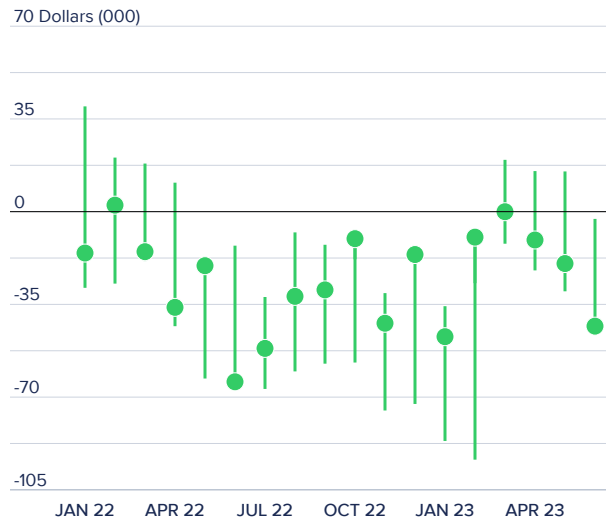
TOP REVENUE CONTRIBUTORS



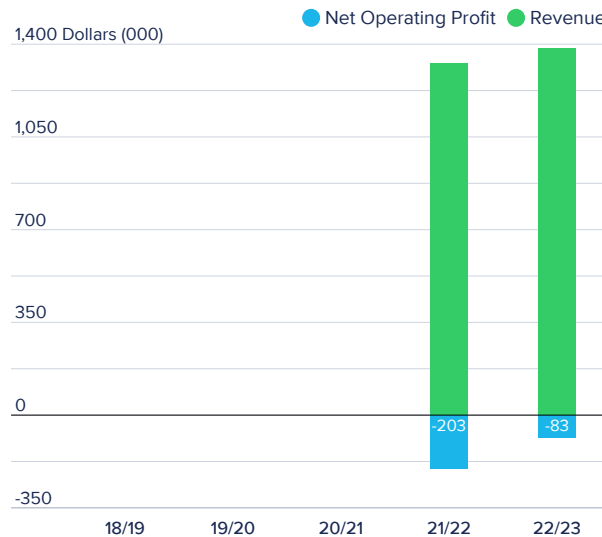
GROSS PROFIT % (EFFICIENCY)



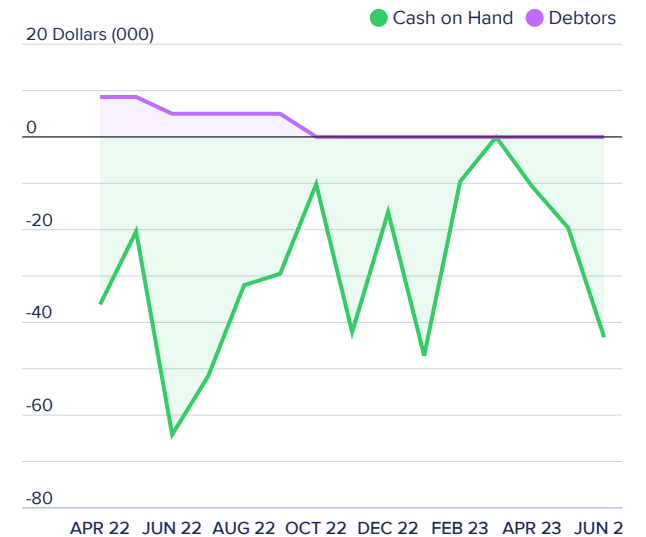
CASH ON HAND - With High and Low Balances



REVENUE AND NET OPERATING PROFIT - Last Year and Current Year



LIQUIDITY - (Cash + Debtors)



Sample Restaurant Pty Ltd

FINANCIAL FORECAST

Prepared 18 September 2023

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Assumptions

The assumptions listed below relate to the FY 2023 Accountant's Forecast for Apicius Group Pty Ltd.

This forecast is from 1 Jul 2022 to 30 Jun 2023. Actuals were used up to 30 Jun 2023.

The following settings have been used for this forecast:

- GST basis is Non Cash
- GST period is 1 Month
- Cash forecast is GST Inclusive

Profit and Loss Forecast

Income Tax Rule

Losses brought forward were \$0.00. Income Tax Rate of 30% was applied to create the income tax expense.

Payment Profiles

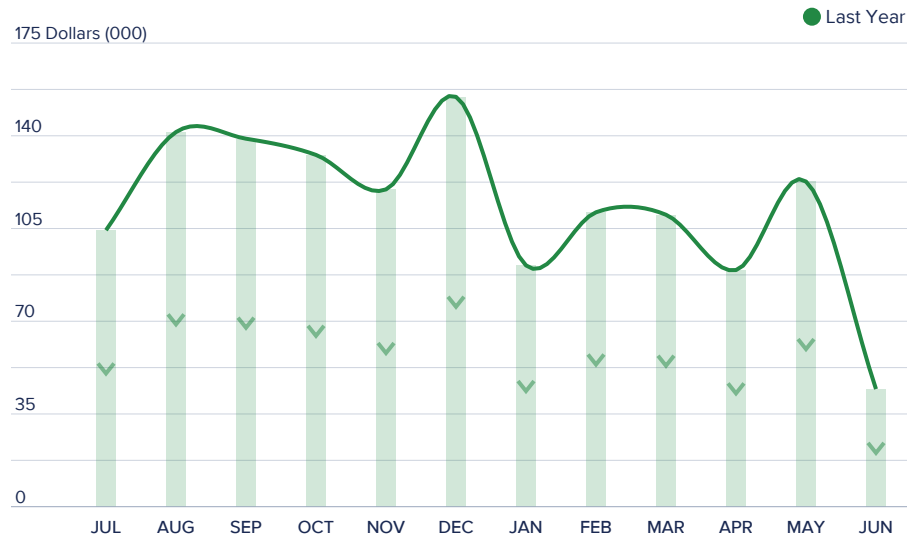
The profiles that best reflects when Revenue and Expenses will be deposited into the bank account are as follows:

Rules	Current	+30 days	+60 days	+90 days
Revenue Rules				
Revenue	100%	0%	0%	0%
Trading Revenue	0%	60%	30%	10%
Cost of Sales Rules				
Cost of Sales	0%	100%	0%	0%
Expense Rules				
Expenses	0%	100%	0%	0%

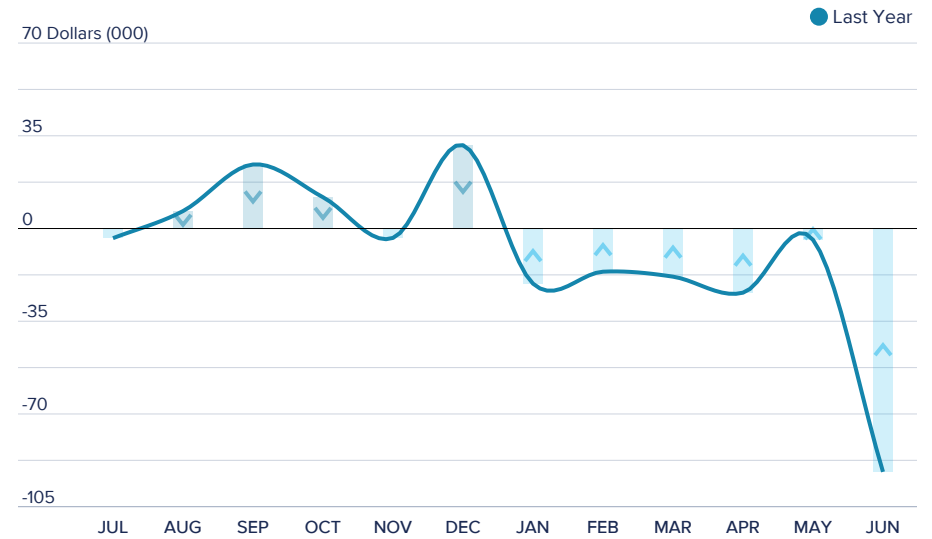
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Revenue													
Sales : Beer	1,913	2,167	2,351	2,624	3,235	3,970	1,233	2,036	2,822	2,639	2,520	1,361	28,871
Sales : Food	71,105	73,185	91,617	73,382	77,167	106,119	48,066	72,706	76,312	63,597	68,552	60,188	881,996
Sales : Non Alcoholic Bever	1,668	1,783	4,835	3,552	4,282	4,707	2,332	3,341	3,378	2,618	3,521	2,596	38,613
Sales : Spirits	9,180	7,447	8,889	8,629	7,275	10,692	4,907	7,987	7,501	7,153	7,360	8,861	95,881
Sales : Wine	26,744	23,743	29,145	24,134	25,744	36,383	13,566	20,802	23,412	28,010	22,188	10,784	284,655
Sales Clearing Account	-6,253	33,084	2,062	20,454	2,060	-7,169	20,969	4,250	-3,237	-14,700	18,430	-69,951	-1
Sales: Retail	0	0	0	0	0	0	0	0	0	0	162	0	162
Sales: Stripe Gift Vouchers	0	0	0	0	0	0	0	0	0	0	0	30,560	30,560
Total Revenue	104,357	141,409	138,899	132,775	119,763	154,702	91,073	111,122	110,188	89,317	122,733	44,399	1,360,737
Cost of Sales	28,202	42,441	38,779	38,949	32,788	44,750	19,828	37,956	32,733	26,233	34,842	23,589	401,090
Gross Profit	76,155	98,968	100,120	93,826	86,975	109,952	71,245	73,166	77,455	63,084	87,891	20,810	959,647
GP%	73.0%	70.0%	72.1%	70.7%	72.6%	71.1%	78.2%	65.8%	70.3%	70.6%	71.6%	46.9%	70.5%
OPEX	79,801	92,389	75,955	82,022	90,521	78,499	92,055	89,470	95,629	87,302	92,154	112,658	1,068,455
NOPBT	-3,646	6,579	24,165	11,804	-3,546	31,453	-20,810	-16,304	-18,174	-24,218	-4,263	-91,848	-108,808
Other Revenue	318	1,500	2,000	5,755	250	0	568	12,309	878	11,404	28,493	81,981	145,456
Net Profit Before Tax	-3,328	8,079	26,165	17,559	-3,296	31,453	-20,242	-3,995	-17,296	-12,814	24,230	-9,867	36,648
Net Profit	-3,328	8,079	26,165	17,559	-3,296	31,453	-20,242	-3,995	-17,296	-12,814	24,230	-9,867	36,648

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Current Assets	-13,807	6,354	9,634	23,979	-8,001	19,121	-9,354	28,270	14,978	4,306	-4,590	-22,410
Non-Current Assets	163,134	161,807	160,523	159,196	157,913	156,586	155,259	155,202	153,856	152,860	280,221	915,980
Total Assets	149,327	168,161	170,157	183,175	149,912	175,707	145,905	183,472	168,834	157,166	275,631	893,570
Current Liabilities	134,603	128,514	116,921	122,547	110,789	114,760	115,690	118,302	126,376	133,848	125,205	274,366
Non-Current Liabilities	265,032	281,876	269,300	259,133	240,924	231,295	220,805	259,755	254,339	248,013	350,891	859,501
Total Liabilities	399,635	410,390	386,221	381,680	351,713	346,055	336,495	378,057	380,715	381,861	476,096	1,133,867
Net Assets	-250,308	-242,229	-216,064	-198,505	-201,801	-170,348	-190,590	-194,585	-211,881	-224,695	-200,465	-240,297
Capital and Reserves	-250,308	-242,229	-216,064	-198,505	-201,801	-170,348	-190,590	-194,585	-211,881	-224,695	-200,465	-240,297

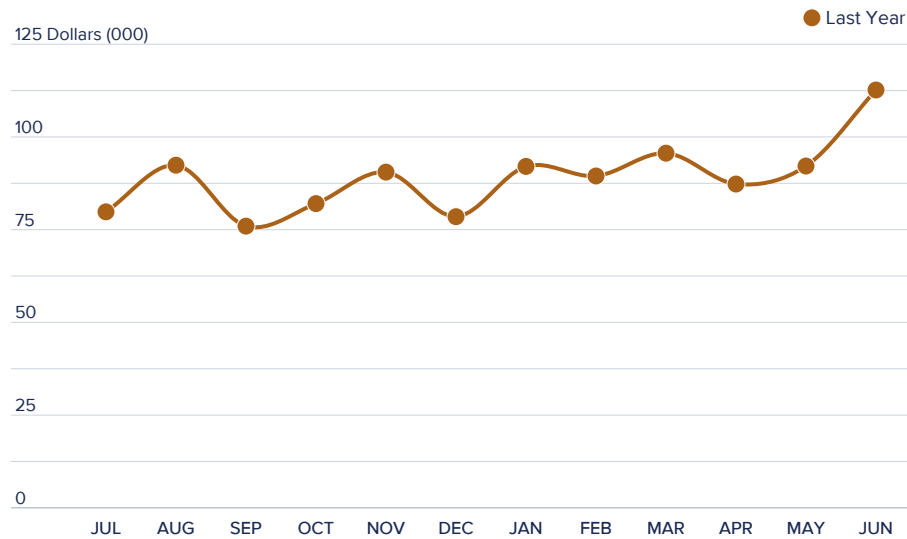
REVENUE - This Year vs. Last Year



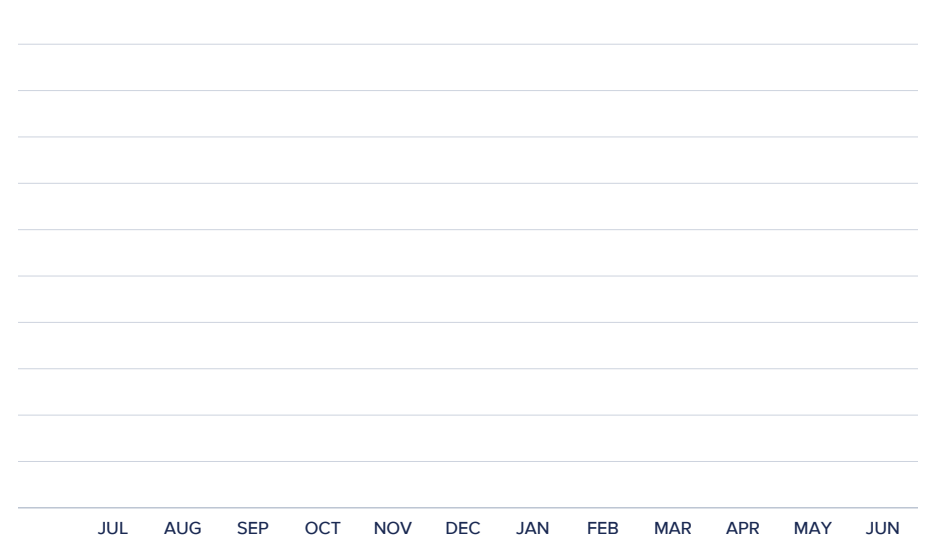
NET OPERATING PROFIT - This Year vs. Last Year



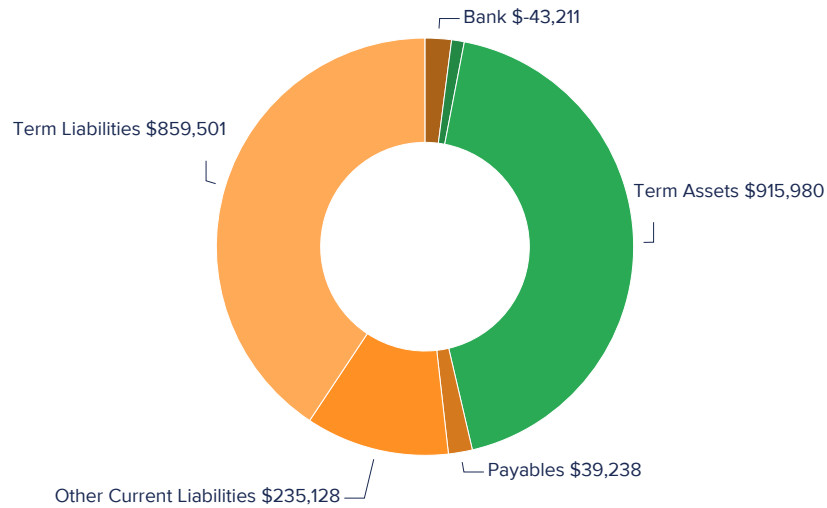
OPEX - This Year vs. Last Year



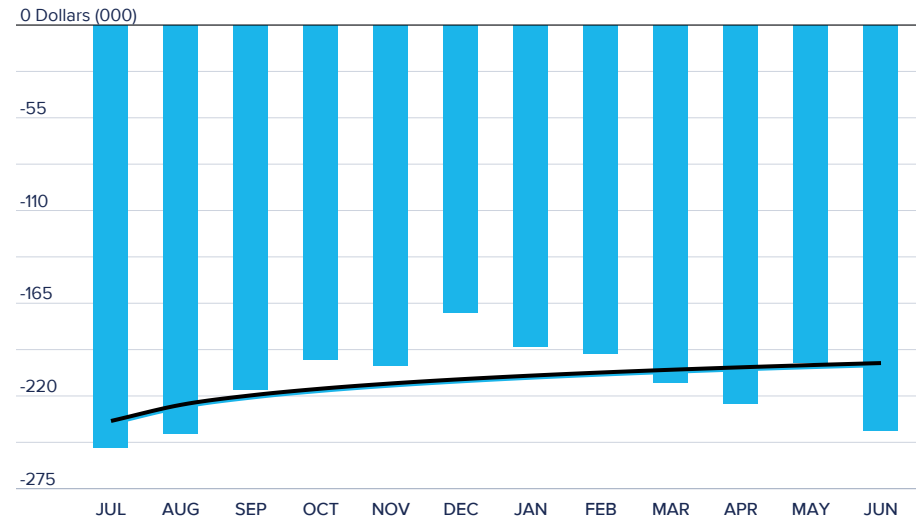
NET OPERATING PROFIT %



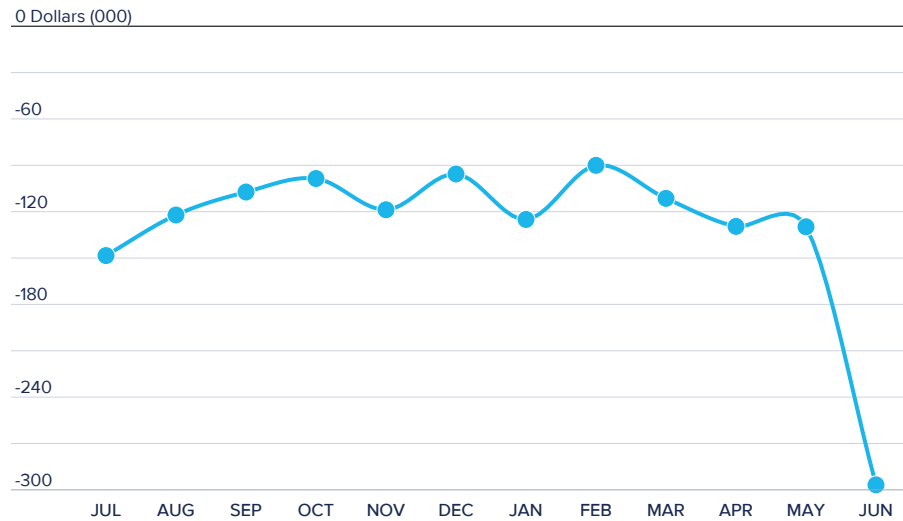
BALANCE SHEET COMPONENTS - as at 30 Jun 2023



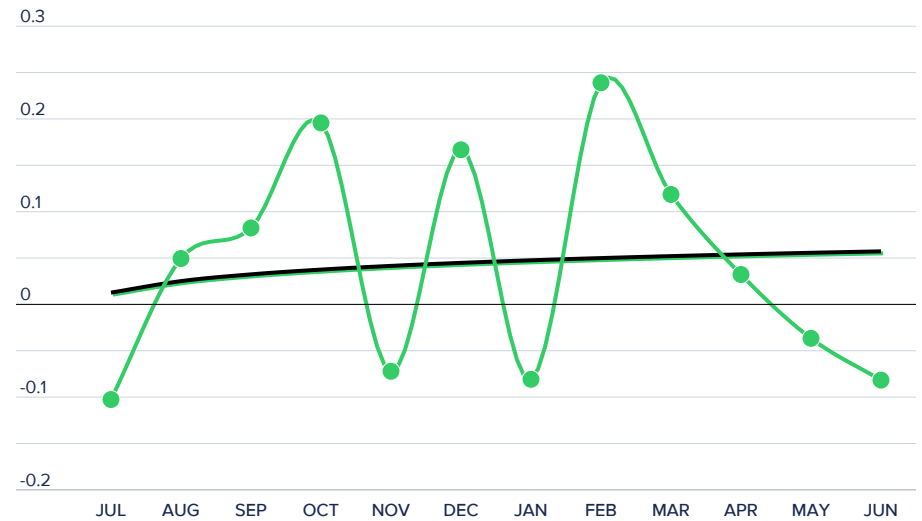
EQUITY TREND



LIQUIDITY MONITOR

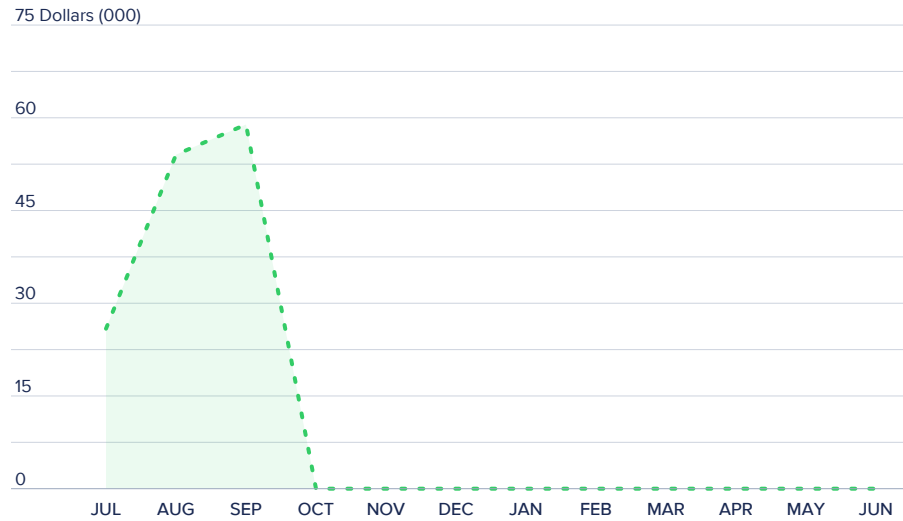


CURRENT RATIO TREND

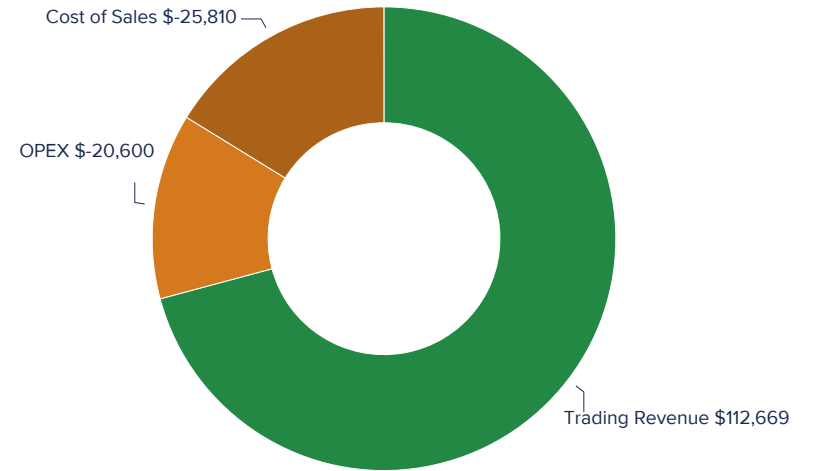


	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Sales : Beer	2,104	2,384	2,586	2,886	3,559	4,367	1,356	2,240	3,104	2,903	2,772	1,497	31,758
Sales : Food	78,215	80,503	100,779	80,720	84,884	116,731	52,873	79,977	83,943	69,957	75,407	66,207	970,196
Sales : Non Alcoholic Bevera	1,835	1,961	5,319	3,907	4,710	5,178	2,565	3,675	3,716	2,880	3,873	2,856	42,475
Sales : Spirits	10,098	8,192	9,778	9,492	8,003	11,761	5,398	8,786	8,251	7,868	8,096	9,747	105,470
Sales : Wine	29,418	26,117	32,059	26,547	28,318	40,021	14,923	22,882	25,753	30,811	24,407	11,862	313,118
Sales Clearing Account	-6,878	36,392	2,268	22,499	2,266	-7,886	23,066	4,675	-3,561	-16,170	20,273	-76,946	-2
Sales: Retail	0	0	0	0	0	0	0	0	0	0	178	0	178
Sales: Stripe Gift Vouchers	0	0	0	0	0	0	0	0	0	0	0	33,616	33,616
Operating Inflows	114,792	155,549	152,789	146,051	131,740	170,172	100,181	122,235	121,206	98,249	135,006	48,839	1,496,809
Cost of Sales	27,761	42,475	49,783	36,637	42,865	44,562	30,269	37,195	40,605	27,627	29,331	28,419	437,529
Total COS	27,761	42,475	49,783	36,637	42,865	44,562	30,269	37,195	40,605	27,627	29,331	28,419	437,529
OPEX	74,316	105,131	77,860	78,256	96,788	82,550	92,977	82,037	102,352	76,385	105,746	108,893	1,083,291
Total OPEX	74,316	105,131	77,860	78,256	96,788	82,550	92,977	82,037	102,352	76,385	105,746	108,893	1,083,291
Operating Outflows	102,077	147,606	127,643	114,893	139,653	127,112	123,246	119,232	142,957	104,012	135,077	137,312	1,520,820
Net Operating Flows	12,715	7,943	25,146	31,158	-7,913	43,060	-23,065	3,003	-21,751	-5,763	-71	-88,473	-24,011
Equity	17,733	0	0	0	0	0	0	0	0	0	0	-29,965	-12,232
Other Current Assets	0	0	0	0	0	0	0	0	0	0	0	-5,807	-5,807
Other Current Liabilities	-7,349	-6,278	-11,492	-12,976	-6,130	-6,310	4,456	-17,868	14,174	-10,787	-483	140,223	79,180
Other Revenue	350	1,650	2,200	11,306	300	0	625	13,540	966	12,545	31,342	90,178	165,002
Term Assets	-1,804	0	0	0	0	0	0	0	-1,261	-339	-142,559	-638,393	-784,356
Term Liabilities	8,760	16,844	-12,577	-10,167	-18,209	-9,628	-10,490	38,950	-5,416	-6,326	102,879	508,612	603,232
Non Operating Flows	17,690	12,216	-21,869	-11,837	-24,039	-15,938	-5,409	34,622	8,463	-4,907	-8,821	64,848	45,019
Opening Balance	0	-33,807	-13,644	-10,364	8,959	-22,990	4,133	-24,344	13,275	-18	-10,690	-19,583	0
Net Cash Flows	-33,807	20,163	3,280	19,323	-31,949	27,123	-28,477	37,619	-13,293	-10,672	-8,893	-23,628	-43,211
Closing Balance	-33,807	-13,644	-10,364	8,959	-22,990	4,133	-24,344	13,275	-18	-10,690	-19,583	-43,211	-43,211

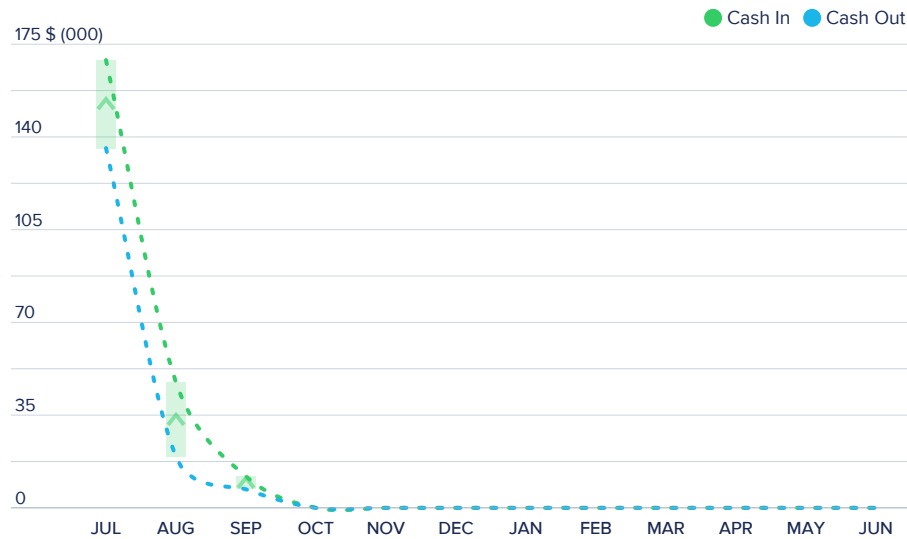
CASH ON HAND FORECASTS



FORECASTED CASH FLOW



FORECAST CASH IN AND OUT



FORECAST CASH MOVEMENTS

