Restaurant Financial Model and Plan Template 10 years

Restaurant Business - Financial Model & Plan

INDEX

INPUTS	DASHBOARD	BUSINESS PLAN
PRODUCT ANALYSIS	CASH FLOW STATEMENTS	INCOME STATEMENTS
BALANCE SHEETS	BUSINESS VALUATION	INVESTOR ANALYSIS

INPUTS

Investors Data

Total Share percentage must equal 100%	Amount	Share (%)	*Must equal 100%*
Investor 1 or Owner (Capital Invested - Equity shares?)	40 000	40.00%	
Investor 2 (Capital Invested - Equity shares?)	30 000	30.00%	
Investor 3 (Capital Invested - Equity shares?)	30 000	30.00%	
Investor 4 (Capital Invested - Equity shares?)	0	0.00%	
Investor 5 (Capital Invested - Equity shares?)	0	0.00%	
Investor 6 (Capital Invested - Equity shares?)	0	0.00%	
Investor 7 (Capital Invested - Equity shares?)	0	0.00%	
Investor 8 (Capital Invested - Equity shares?)	0	0.00%	
Investor 9 (Capital Invested - Equity shares?)	0	0.00%	
Totals	100 000	100.00%	

Fixed Monthly Expenditure

Total	**43 429**	
Accounting	1 000	
Bank Charges	300	
Cleaning	8 000	
Depreciation	1 422	
Insurance	300	
Loan Repayment	507	*if any*
Maintenance	300	
Rental/Lease	3 000	
Salaries/Drawings	25 000	
Telephone	2 000	
Advertising	1 250	
Electricity/Utilities	350	
Franchise Fee	0	*if any*
Either % of Turnover	0.00%	%
or Fixed Franchise Fee	0	

Capex - Equipment/Stock

Totals	**92 977**	Dep Month	**1 422**
Computers	3 000	36	83
Software	3 000	24	125
Furniture	28 000	84	333
Displays	12 000	72	167
Cutlery	4 000	72	56
Plates	2 000	60	33
Electroni Items	10 000	48	208
			0
			0
			0
			0
Vehicles	20 000	48	417
Buildings	0		0
Stock Start off Amount	10 977		

What % of your monthly cost of sales will you hold as stock? 20% %

Financial Data

Equity Investment Amount	100 000
Loan Account Capital	
External / Bank Funding Amount	25 000
Term (months) External Loan	60
Interest of External Loan	8.00%
Annual Growth in Turnover %	5.00%
AnnualGrowth in Fixed Expense %	4.00%
Annual Growth in COS	4.50%
Price Earnings Ratio (Valuation)	2
Risk adjusted Rate for NPV - MIRR	10.00%
CGT on Goodwill growth	22.00%
Income Tax Rate	22.00%

Sale Items

					Est. Sales									
Code	1	Name	Pizza - Plain Cheese		Volume pm	250							Total Cost	Sale Amount
Description	Base	Spread	Cheese	Wood									per unit	per unit
Cost Amount	2	1	3	0.5									6.5	20

Code	2	Name	Pizza - Regina		Volume pm	250							Total Cost	Sale Amount
Description	Base	Spread	Toppings	Cheese	Wood								per unit	per unit
Cost Amount	2	1	3	3	0.5								9.5	23

Code	3	Name	Burger Cheese		Volume pm	400							Total Cost	Sale Amount
Description	Roll	Patty	Relish	Cheese	Chips	Oil							per unit	per unit
Cost Amount	6	8	30	8	6	35							93	165

Code	4	Name	Footlong Cheese Griller		Volume pm	500							Total Cost	Sale Amount
Ingredients	Roll	Griller	Relish	Chips	Oil								per unit	per unit
Cost Amount	1	3	2	3	1								10	24

Code	5	Name	Steak Fillet - Pepper		Volume pm	200							Total Cost	Sale Amount
Description	Steak	Garnish	Chips	Oil	Sauce								per unit	per unit
Cost Amount	10	2	6	0.5	2								20.5	30

Product by Product Analysis

Product	Volume pm	CODE	GP %	Mark-up %	Per Unit GP	Total Sales	GP Amounts	Rank	Contribution %
Pizza - Plain Cheese	350	1	72.50%	263.64%	14.5	7 000	5 075	5	9.67%
Pizza - Regina	350	2	67.39%	206.67%	15.5	8 050	5 425	4	10.34%
Burger Cheese	550	3	53.85%	116.67%	14	14 300	7 700	3	14.67%
Footlong Cheese Griller	600	4	62.50%	166.67%	15	14 400	9 000	2	17.15%
Steak Fillet - Pepper	200	5	45.00%	81.82%	13.5	6 000	2 700	9	5.14%
Hake Fish	300	6	60.00%	150.00%	13.2	6 600	3 960	7	7.54%
Lamb Shank	300	7	58.70%	142.11%	13.5	6 900	4 050	6	7.72%
Soft Drinks	900	8	58.33%	140.00%	3.5	5 400	3 150	8	6.00%
Brekfasts	900	9	70.56%	239.62%	12.7	16 200	11 430	1	21.78%
0	0	10	0.00%	0.00%	0	0	0	10	0.00%
0	0	11	0.00%	0.00%	0	0	0	10	0.00%
0	0	12	0.00%	0.00%	0	0	0	10	0.00%
0	0	13	0.00%	0.00%	0	0	0	10	0.00%
0	0	14	0.00%	0.00%	0	0	0	10	0.00%
0	0	15	0.00%	0.00%	0	0	0	10	0.00%
0	0	16	0.00%	0.00%	0	0	0	10	0.00%
0	0	17	0.00%	0.00%	0	0	0	10	0.00%

Cash Flow Statements 10-years

Month

Year 1	1	2	3	4	5	6	7	8	9	10	11	12	Annual
Equipment	82 000												
Equity	100 000												
Loan a/c	0												
Stock Start	6 472												
Loan Cap	25 000												
Revenue	84 850	84 850	84 850	84 850	84 850	84 850	84 850	84 850	84 850	84 850	84 850	84 850	1 018 200
COS	32 360	32 360	32 360	32 360	32 360	32 360	32 360	32 360	32 360	32 360	32 360	32 360	388 320
Fixed costs	41 500	41 500	41 500	41 500	41 500	41 500	41 500	41 500	41 500	41 500	41 500	41 500	498 000
Loan Repay	507	507	507	507	507	507	507	507	507	507	507	507	6 083
Capex	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Paid						12 426						12 426	24 853
Cash generated	47 011	10 483	10 483	10 483	10 483	-1 943	10 483	10 483	10 483	10 483	10 483	-1 943	100 944
Balance	47 011	57 494	67 977	78 460	88 943	87 000	97 483	107 966	118 450	128 933	139 416	137 472	

Year 2	13	14	15	16	17	18	19	20	21	22	23	24	Annual
Revenue	89 093	89 093	89 093	89 093	89 093	89 093	89 093	89 093	89 093	89 093	89 093	89 093	1 069 110
COS	33 816	33 816	33 816	33 816	33 816	33 816	33 816	33 816	33 816	33 816	33 816	33 816	405 794
Fixed costs	43 160	43 160	43 160	43 160	43 160	43 160	43 160	43 160	43 160	43 160	43 160	43 160	517 920
Loan Repay	507	507	507	507	507	507	507	507	507	507	507	507	6 083
Capex	0	0	0	0	0	0	0	0	0	0	0	3 000	3 000
Tax Paid						13 952						13 952	27 903
Cash generated	11 609	11 609	11 609	11 609	11 609	-2 342	11 609	11 609	11 609	11 609	11 609	-5 342	108 409
Balance	149 082	160 691	172 301	183 910	195 519	193 177	204 787	216 396	228 005	239 615	251 224	245 882	

Year 3	25	26	27	28	29	30	31	32	33	34	35	36	Annual
Revenue	93 547	93 547	93 547	93 547	93 547	93 547	93 547	93 547	93 547	93 547	93 547	93 547	1 122 566
COS	35 338	35 338	35 338	35 338	35 338	35 338	35 338	35 338	35 338	35 338	35 338	35 338	424 055
Fixed costs	44 886	44 886	44 886	44 886	44 886	44 886	44 886	44 886	44 886	44 886	44 886	44 886	538 637
Loan Repay	507	507	507	507	507	507	507	507	507	507	507	507	6 083
Capex	0	0	0	0	0	0	0	0	0	0	0	3 000	3 000
Tax Paid						15 586						15 586	31 172
Cash generated	12 816	12 816	12 816	12 816	12 816	-2 770	12 816	12 816	12 816	12 816	12 816	-5 770	119 618
Balance	258 698	271 514	284 329	297 145	309 961	307 191	320 007	332 823	345 639	358 454	371 270	365 500	

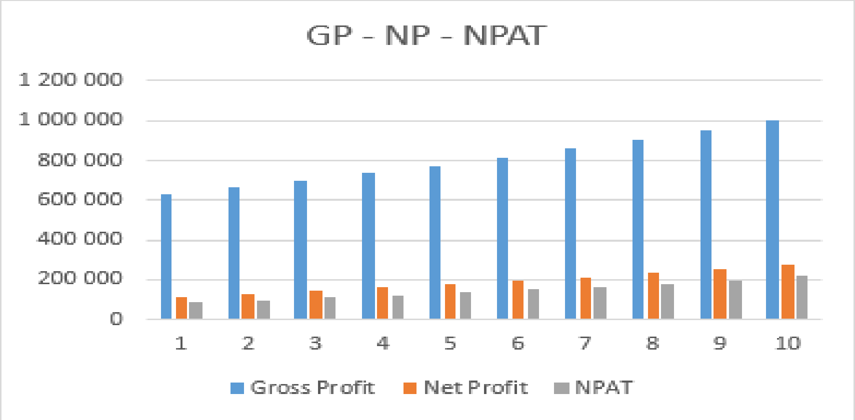
Income Statements

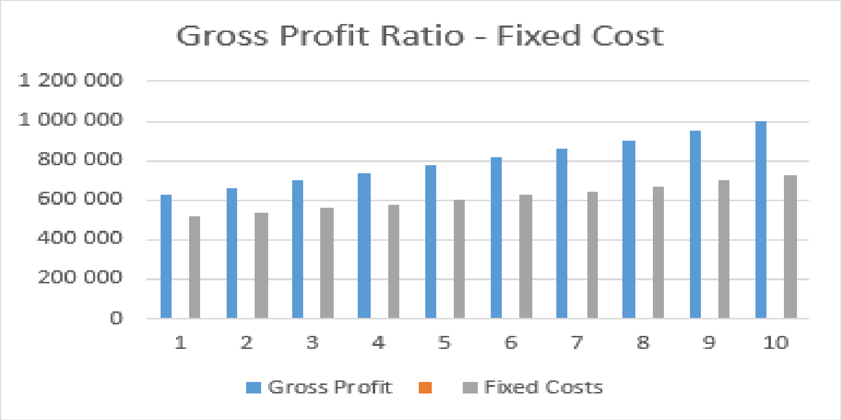
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Revenue	1 018 200	1 069 110	1 122 566	1 178 694	1 237 628	1 299 510	1 364 485	1 432 710	1 504 345	1 579 562
Cost of Sales	388 320	405 794	424 055	443 138	463 079	483 917	505 694	528 450	552 230	577 080
Gross Profit	**629 880**	**663 316**	**698 510**	**735 556**	**774 550**	**815 593**	**858 792**	**904 260**	**952 115**	**1 002 482**
Expenditure	**516 914**	**536 482**	**556 818**	**577 951**	**599 912**	**622 960**	**647 196**	**672 401**	**698 614**	**725 876**
Accounting	12 000	12 480	12 979	13 498	14 038	14 600	15 184	15 791	16 423	17 080
Bank Charges	3 600	3 744	3 894	4 050	4 211	4 380	4 555	4 737	4 927	5 124
Cleaning	96 000	99 840	103 834	107 987	112 306	116 799	121 471	126 329	131 383	136 638
Depreciation	17 067	17 067	17 067	17 067	17 067	17 067	17 067	17 067	17 067	17 067
Insurance	3 600	3 744	3 894	4 050	4 211	4 380	4 555	4 737	4 927	5 124
Maintenance	3 600	3 744	3 894	4 050	4 211	4 380	4 555	4 737	4 927	5 124
Rental/Lease	36 000	37 440	38 938	40 495	42 115	43 800	45 551	47 374	49 268	51 239
Salaries/Drawings	300 000	312 000	324 480	337 459	350 958	364 996	379 596	394 780	410 571	426 994
Telephone	24 000	24 960	25 958	26 997	28 077	29 200	30 368	31 582	32 846	34 159
Advertising	15 000	15 600	16 224	16 873	17 548	18 250	18 980	19 739	20 529	21 350
Electricity/Utilities	4 200	4 368	4 543	4 724	4 913	5 110	5 314	5 527	5 748	5 978
Franchise Fee	0	0	0	0	0	0	0	0	0	0
Interest Paid	1 847	1 495	1 115	702	256	0	0	0	0	0
Net Profit before Tax	**112 966**	**126 834**	**141 692**	**157 605**	**174 638**	**192 633**	**211 596**	**231 859**	**253 501**	**276 606**
Income Tax	24 853	27 903	31 172	34 673	38 420	42 379	46 551	51 009	55 770	60 853
Net Profit after Tax	**88 114**	**98 930**	**110 520**	**122 932**	**136 217**	**150 254**	**165 045**	**180 850**	**197 731**	**215 753**
EBITDA	131 880	145 396	159 874	175 374	191 960	209 699	228 663	248 926	270 568	293 673
EBITDA	12.95%	13.60%	14.24%	14.88%	15.51%	16.14%	16.76%	17.37%	17.99%	18.59%
ROI	88.11%	98.93%	110.52%	122.93%	136.22%	150.25%	165.05%	180.85%	197.73%	215.75%

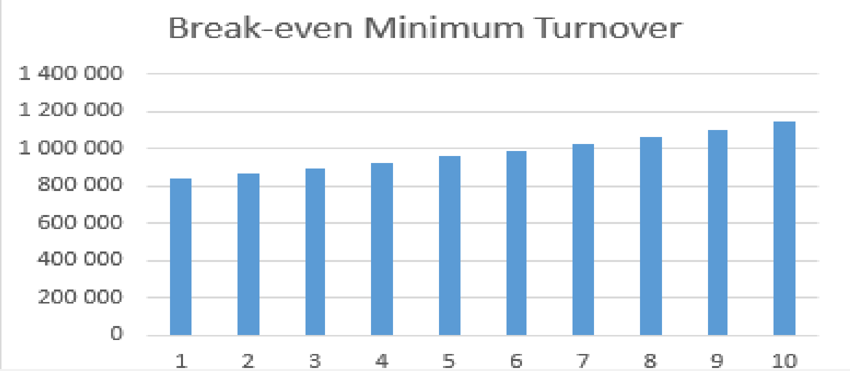
Balance Sheets

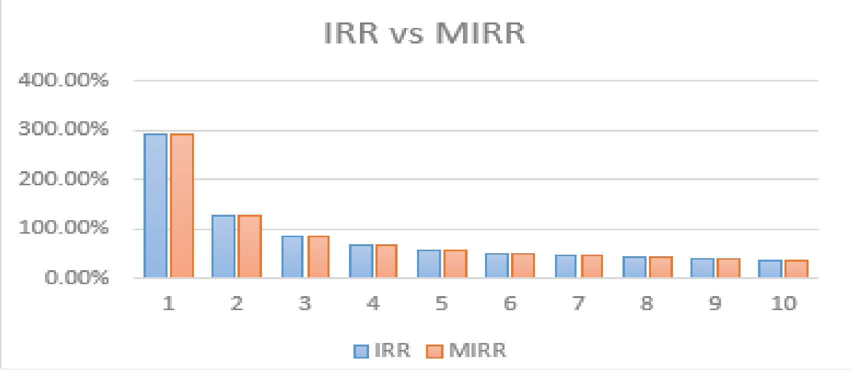
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Total Assets	208 878	303 220	408 772	526 323	656 713	806 967	972 012	1 152 862	1 350 593	1 566 345
Current Assets	**143 944**	**252 354**	**371 972**	**473 590**	**619 047**	**764 367**	**918 479**	**1 083 395**	**1 295 193**	**1 523 012**
Cash/Bank	137 472	245 882	365 500	467 118	612 575	757 895	912 007	1 076 923	1 288 721	1 516 540
Stock	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472
Debtors										
Fixed Assets	64 933	50 867	36 800	52 733	37 667	42 600	53 533	69 467	55 400	43 333
Buildings	0	0	0	0	0	0	0	0	0	0
Vehicles	15 000	10 000	5 000	20 000	15 000	10 000	5 000	20 000	15 000	10 000
Equipment/Machinery etc	49 933	40 867	31 800	32 733	22 667	32 600	48 533	49 467	40 400	33 333
Total Liabilities	20 764	16 176	11 208	5 827	0	0	0	0	0	0
Current Liabilities	0	0	0	0	0	0	0	0	0	0
Creditors										
Bank Overdraft	0	0	0	0	0	0	0	0	0	0
Tax										
Other										
Long Term Liabilities	20 764	16 176	11 208	5 827	0	0	0	0	0	0
Term Finance	20 764	16 176	11 208	5 827	0	0	0	0	0	0
Loan Account	0	0	0	0	0	0	0	0	0	0
Owners Equity	**188 114**	**287 044**	**397 564**	**520 496**	**656 713**	**806 967**	**972 012**	**1 152 862**	**1 350 593**	**1 566 345**
Liability & Equity	208 878	303 220	408 772	526 323	656 713	806 967	972 012	1 152 862	1 350 593	1 566 345
Balance should be 0	0	0	0	0	0	0	0	0	0	0

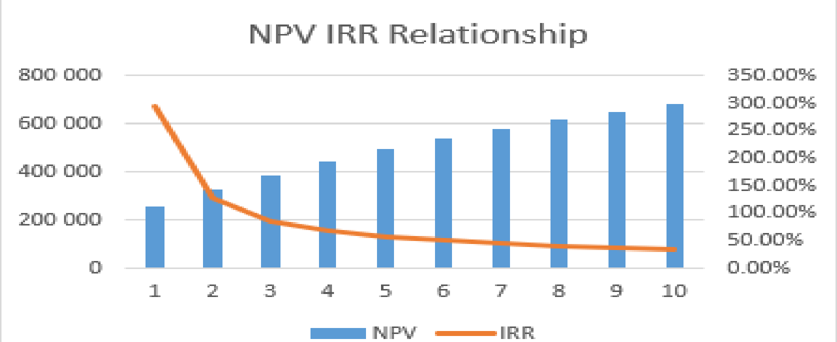
DASHBOARD

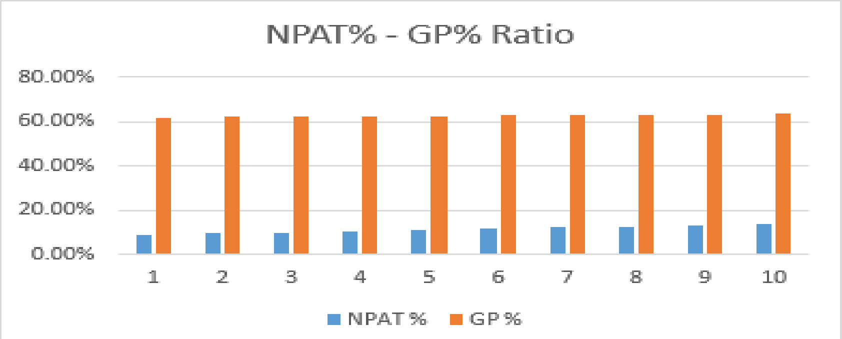

GP - NP - NPAT
1 200 000
1 000 000
800 000
600 000
400 000
200 000
0
1 2 3 4 5 6 7 8 9 10
Gross Profit
Net Profit
NPAT


Gross Profit Ratio - Fixed Cost
1 200 000
1 000 000
800 000
600 000
400 000
200 000
0
1 2 3 4 5 6 7 8 9 10
Gross Profit
Fixed Costs


Break-even Minimum Turnover
1 400 000
1 200 000
1 000 000
800 000
600 000
400 000
200 000
0
1 2 3 4 5 6 7 8 9 10


IRR vs MIRR
400.00%
300.00%
200.00%
100.00%
0.00%
1 2 3 4 5 6 7 8 9 10
IRR
MIRR

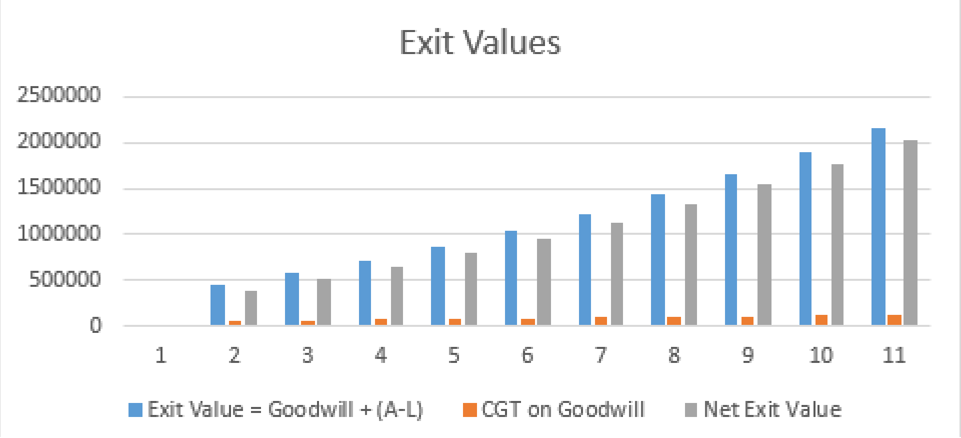

NPV IRR Relationship
800 000
600 000
400 000
200 000
0
350.00%
300.00%
250.00%
200.00%
150.00%
100.00%
50.00%
0.00%
1 2 3 4 5 6 7 8 9 10
NPV
IRR


NPAT% - GP% Ratio
80.00%
60.00%
40.00%
20.00%
0.00%
1 2 3 4 5 6 7 8 9 10
NPAT %
GP %

Valuation / Exit Model

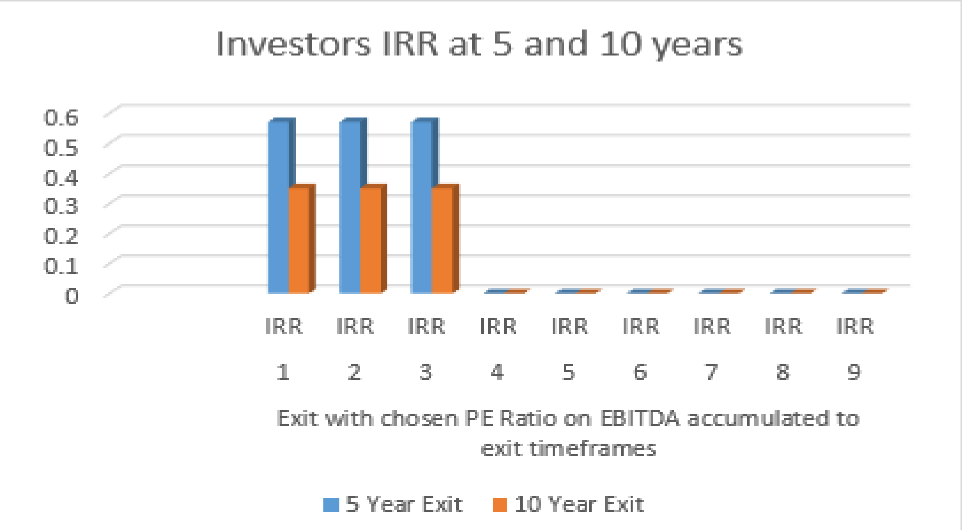
This Valuation Model allows for your input of an appropriate PE:RATIO for the Evaluation of your Business at certain exit points

	Applied PE Ratio on EBITDA			2.00		Capital Gains Tax (%)		
	EBITDA	ASSETS	LIABILITIES		Goodwill Value	Exit Value = Goodwill + (A-L)	CGT on Goodwill	Net Exit Value
1 yr	131 880	208 878	20 764		263 760	451 874	58 027	393 847
2 yr	145 396	303 220	16 176		290 791	577 835	63 974	513 861
3 yr	159 874	408 772	11 208		319 747	717 311	70 344	646 967
4 yr	175 374	526 323	5 827		350 748	871 244	77 165	794 079
5 yr	191 960	656 713	0		383 920	1 040 634	84 462	956 171
6 yr	209 699	806 967	0		419 399	1 226 366	92 268	1 134 098
7 yr	228 663	972 012	0		457 326	1 429 338	100 612	1 328 726
8 yr	248 926	1 152 862	0		497 852	1 650 714	109 527	1 541 186
9 yr	270 568	1 350 593	0		541 135	1 891 728	119 050	1 772 678
10 yr	293 673	1 566 345	0		587 345	2 153 691	129 216	2 024 475



TECHNICAL Business Operations (EBITDA)	*Without exiting, and without goodwill (PE RATIO) EBITDA*									
1st year	52 752	39 564	39 564	0	0	0	0	0	0	**131 880**
2nd year	58 158	43 619	43 619	0	0	0	0	0	0	**145 396**
3rd year	63 949	47 962	47 962	0	0	0	0	0	0	**159 874**
4th year	70 150	52 612	52 612	0	0	0	0	0	0	**175 374**
5th year	76 784	57 588	57 588	0	0	0	0	0	0	**191 960**
6th year	83 880	62 910	62 910	0	0	0	0	0	0	**209 699**
7th year	91 465	68 599	68 599	0	0	0	0	0	0	**228 663**
8th year	99 570	74 678	74 678	0	0	0	0	0	0	**248 926**
9th year	108 227	81 170	81 170	0	0	0	0	0	0	**270 568**
10th year	117 469	88 102	88 102	0	0	0	0	0	0	**293 673**

IRR Investors	*Exit with chosen PE Ratio on EBITDA accumulated to exit timeframes*									2.00	PE Ratio on EBITDA
	1	***2***	***3***	***4***	***5***	***6***	***7***	***8***	***9***		
	IRR	IRR	IRR	IRR	IRR	IRR	IRR	IRR	IRR		
5 Year Exit	57.08%	57.08%	57.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
10 Year Exit	35.09%	35.09%	35.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		



Restaurant Business - Financial Model & Plan

Executive Summary & Overview

Business Name Here
This is where you will summarise the main inputs such as market, personnel and important financial data!
It is probably better to first complete the sections below and then extract the most pertinent data and info!
Funding requirements.

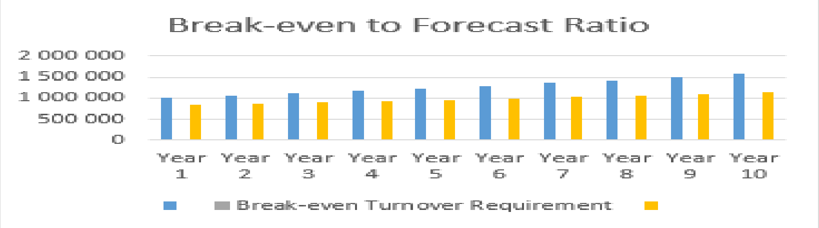
The Business Description & Structure

This is where you will outline the why and how of your products, basic business description and what you are selling.
You will also provide an overview of personnel, your intellectual property and the legal structure of your company

The Market, Research & Strategies

This is where you will outline the why and how of your products stack up against competitors, your basic marketing/advertising strategy.
You will also provide an overview of personnel, your intellectual property and the legal structure of your company
You will also provide a bit of data analysis such as sales forecasts etc. (this we have automated for you below)

10-year Sales Forecast	
Year 1	1 018 200
Year 2	1 069 110
Year 3	1 122 566
Year 4	1 178 694
Year 5	1 237 628
Year 6	1 299 510
Year 7	1 364 485
Year 8	1 432 710
Year 9	1 504 345
Year 10	1 579 562



Break-even Turnover Requirement	
Year 1	835 590
Year 2	864 684
Year 3	894 854
Year 4	926 139
Year 5	958 580
Year 6	992 582
Year 7	1 028 292
Year 8	1 065 352
Year 9	1 103 813
Year 10	1 143 728

Management & Personnel

This is where you will include the skills and bio of management and staff!
Specific expertise.
PS Note - Funders and Investors always look at the jockey's before the business!

Financial Summary

Weighted Ave. GP %	
Year 1	61.86%
Year 2	62.04%
Year 3	62.22%
Year 4	62.40%
Year 5	62.58%
Year 6	62.76%
Year 7	62.94%
Year 8	63.12%
Year 9	63.29%
Year 10	63.47%

Weighted Ave. NPAT %	
Year 1	8.65%
Year 2	9.25%
Year 3	9.85%
Year 4	10.43%
Year 5	11.01%
Year 6	11.56%
Year 7	12.10%
Year 8	12.62%
Year 9	13.14%
Year 10	13.66%

Break-even - Min Turnover	
Year 1	835 590
Year 2	864 684
Year 3	894 854
Year 4	926 139
Year 5	958 580
Year 6	992 582
Year 7	1 028 292
Year 8	1 065 352
Year 9	1 103 813
Year 10	1 143 728

NPV - Net Present Value	
Year 1	258 042

IRR - Internal Rate of Return	
Year 1	293.85%

MIRR - Reinvestment Rate
used same as Funders Rate