



# HOSPITALITY FMVA

Financial Modelling • Valuation • Analysis

## 5-Year Financial Model

Strictly Confidential

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## Instructions & Tips:

Before you begin work, [save this workbook](#) to create a working copy using the File, Save As command.

Only the golden tan-coloured data and the category sheet entry cells in each worksheet can be changed. The remainder of the worksheets in this file has been protected.

To customize a worksheet, you must first Un-Protect it.

- This template is fully functional in its protected state. You will not need to unprotect any of the worksheets to use it. Unprotecting a worksheet can expose it to inadvertent formula changes and incorrect calculations.
- To Un-Protect a worksheet, go to the Excel menu bar and select Review, then click on the icon above "Unprotect Sheet" to make the sheet available. (If you are using an earlier version of Excel, refer to your software documentation.)
- When prompted, enter the password [HFMVA.com](#) just as you see it here.
- Once a worksheet is unprotected, you can make any changes you wish. Always save a backup of the original workbook before making changes to the worksheets.
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Hard Coded Values

[Blue Colour](#)

Formulas

[Black Colour](#)

## Break Even Point

**Break-even Point:** (BEP) is the point at which total cost and total revenue are equal, this means there is no loss or gain for the business. In other words, how many covers you need per day/month to generate revenue to cover the total cost

## Calculation

- 1- **Find average monthly covers:** Average monthly revenue / Average spend per person
- 2- **Find average monthly profit:** Income statement "average monthly Net Income
- 3- **Find average monthly variable cost:** Total revenue - Fixed cost - Net Income
- 4- **Find the average variable cost per cover:** Average monthly variable cost / Covers
- 5- **Find Contribution margin per cover:** Average spend per person/ average variable cost
- 6- **Find break-even monthly covers:** Fixed cost /Contribution margin per cover

# Break-even-Point

Variable Cost Per Cover	52
Spend Per Person	93
Fixed Cost	671,046
Monthly AVE.Covers	20,184
Monthly AVE.Profit	158,838
Monthly Variable Cost	1,053,321
Contribution Margin Covers	41
Breakeven Covers	16,321
Breakeven Revenue	1,522,763

Covers	Fixec Cost	Variable Cost	Total Cost	Revenue	Profit
2,321	671,046	121,121	792,167	216,549	(575,618)
4,321	671,046	225,491	896,537	403,149	(493,387)
6,321	671,046	329,861	1,000,907	589,749	(411,157)
8,321	671,046	434,230	1,105,276	776,349	(328,927)
10,321	671,046	538,600	1,209,646	962,949	(246,697)
12,321	671,046	642,970	1,314,016	1,149,549	(164,467)
14,321	671,046	747,340	1,418,386	1,336,149	(82,236)
16,321	671,046	851,710	1,522,755	1,522,749	-
18,321	671,046	956,079	1,627,125	1,709,349	82,224
20,321	671,046	1,060,449	1,731,495	1,895,949	164,454
22,321	671,046	1,164,819	1,835,865	2,082,549	246,685
24,321	671,046	1,269,189	1,940,234	2,269,149	328,915
26,321	671,046	1,373,558	2,044,604	2,455,749	411,145

