

Les Fleurs de Bach Store - London

1/	Set up costs	Total
a.	Premises	27,500
b.	Professional fees	1,500
c.	Stationery	1,000
d.	Marketing, advertising	3,000
e.	Initial stock	500
f.	Product development	0
g.	Training	0
h.	Equipment	15,000
i.	Decoration	20,000
j.	Other initial costs	2,000
	Total initial costs	70,500

2/ Monthly running costs

a.	Personal drawings	0
b.	Employee salaries	5,400
c.	Employee Nil	822
d.	Employee pensions	0
e.	Employee medical	0
f.	Employee other	0
g.	Vehicle maintenance	0
h.	Petrol	0
i.	Rent	4,583
j.	Insurance	100
k.	Electricity / Gas	400
l.	Telephone	100
m.	Professional fees	100
n.	Cleaning	300
o.	Marketing	500
p.	Rates	1,300
q.	Ongoing Store Update	300
	Total monthly costs	13,985

3/	Assets purchased	Total loan	Cost per month
1/	10000	10000	10000
2/	10000	10000	10000
3/	10000	10000	10000
4/	10000	10000	10000
5/	10000	10000	10000
6/	10000	10000	10000
7/	10000	10000	10000
8/	10000	10000	10000
9/	10000	10000	10000
10/	10000	10000	10000
11/	10000	10000	10000
12/	10000	10000	10000
13/	10000	10000	10000
14/	10000	10000	10000
15/	10000	10000	10000
16/	10000	10000	10000
17/	10000	10000	10000
18/	10000	10000	10000
19/	10000	10000	10000
20/	10000	10000	10000
21/	10000	10000	10000
22/	10000	10000	10000
23/	10000	10000	10000
24/	10000	10000	10000
25/	10000	10000	10000
26/	10000	10000	10000
27/	10000	10000	10000
28/	10000	10000	10000
29/	10000	10000	10000
30/	10000	10000	10000
31/	10000	10000	10000
32/	10000	10000	10000
33/	10000	10000	10000
34/	10000	10000	10000
35/	10000	10000	10000
36/	10000	10000	10000
37/	10000	10000	10000
38/	10000	10000	10000
39/	10000	10000	10000
40/	10000	10000	10000
41/	10000	10000	10000
42/	10000	10000	10000
43/	10000	10000	10000
44/	10000	10000	10000
45/	10000	10000	10000
46/	10000	10000	10000
47/	10000	10000	10000
48/	10000	10000	10000
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71/	10000	10000	10000
72/	10000	10000	10000
73/	10000	10000	10000
74/	10000	10000	10000
75/	10000	10000	10000
76/	10000	10000	10000
77/	10000	10000	10000
78/	10000	10000	10000
79/	10000	10000	10000
80/	10000	10000	10000
81/	10000	10000	10000
82/	10000	10000	10000
83/	10000	10000	

Premises	0	0
Vehicles	0	0
Store financing	66,667	1,872
		-1,872
Monthly loan cost		0

4/ Funding

HSBC Loan	0
	66,667

5/ **Financing Summary**

Sales	137,876
HSBC Loan	66,667
Cost of sales	- 22,526
Set up cost	- 70,500
Yearly running cost	- 95,960
Yearly loan cost	-
	<u>1556</u>

Summary of operations

Input Sheet: each factor in YELLOW can be modified on this sheet and on the PRODUCT MIX tab to establish P&L and Cashflows.

Go to Variance tab for Cash Test: each of the blue squares can be adjusted to test the overall impact on Sales, Costs, Cash Flow...

6)	Product Sales		Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total
a.	Perfume Range	Products per week	0	0	0	10	30	35	25	30	30	25	30	30	
		Sales	0	0	0	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	32,840
		Cost	0	0	0	109	326	380	271	326	326	271	326	326	2,660
		Gross Profit	0	0	0	1,232	3,696	4,312	3,080	3,696	3,696	3,080	3,696	3,696	30,181
b.	Elixirs Range	Products per week	0	0	0	15	35	40	45	50	55	55	55	55	
		Sales	0	0	0	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892	13,929
		Cost	0	0	0	70	164	187	210	234	257	257	257	257	1,892
		Gross Profit	0	0	0	446	1,040	1,189	1,337	1,486	1,635	1,635	1,635	1,635	12,036
c.	Skincare Range	Products per week	0	0	0	20	35	45	35	40	45	45	50	50	
		Sales	0	0	0	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754
		Cost	0	0	0	236	414	532	414	473	532	532	591	591	4,316
		Gross Profit	0	0	0	1,613	2,823	3,629	2,823	3,226	3,629	3,629	4,033	4,033	29,438
	Total Product Sales	Sales	0	0	0	3,706	8,462	10,229	8,135	9,440	10,074	9,404	10,537	10,537	80,523
		Cost	0	0	0	415	903	1,099	896	1,032	1,115	1,060	1,174	1,174	8,868
		Gross Profit	0	0	0	3,291	7,559	9,130	7,240	8,408	8,960	8,344	9,363	9,363	71,655

7/ Treatments

7/	Treatments	Average per day	0.0	0.0	0.0	1.0	2.0	3.0	3.5	4.0	4.5	5.0	6.0	7.0
	Treatment Rooms time needs	hours needed per day:	0.00	0.00	0.00	0.99	1.98	2.97	3.47	3.96	4.46	4.96	5.95	6.94
	Therapist time needs	hours needed per day:	0.00	0.00	0.00	0.99	1.98	2.97	3.47	3.96	4.46	4.96	5.95	6.94
a.	In-house	Number of Therapists	0.0	0.0	0.0	0.5	0.5	0.5	0.5	1.0	1.0	1.0	1.0	1.0
	8	Max hours per day	0.0	0.0	0.0	4.0	4.0	4.0	4.0	8.0	8.0	8.0	8.0	8.0
	£18,000	Sales	0	0	0	1,372	2,745	4,117	3,965	5,489	6,176	6,882	8,234	9,606
		Cost	0	0	0	929	959	988	1,003	1,918	1,932	1,947	1,976	2,006
b.	Freelance	Number of Therapists	0	0	0	0	0	0	0	0	0	0	0	0
		Hours left to do per day	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	£25.0	Cost per hour / Total	0	0	0	0	0	0	0	0	0	0	0	0
	Total Treatments	Total Treatment Sales	0	0	0	1,372	2,745	4,117	3,965	5,489	6,176	6,882	8,234	9,606
		Total Treatment Cost	0	0	0	929	959	988	1,003	1,918	1,932	1,947	1,976	2,006
		Gross Profit	0	0	0	443	1,786	3,129	2,963	3,572	4,243	4,935	6,258	7,600

8/ Room Rental

b/	Room Rental	Rooms Rented	0	0	0	1	1	1	1	1	1	1	1	1	
		Available	0	0	0	2	2	2	2	2	2	2	2	2	
a.	\$500	Weekly Rent / Yield	0%	0%	0%	0%	20%	30%	40%	50%	60%	70%	70%	70%	
		Revenue	0	0	0	0	429	643	857	1,071	1,286	1,500	1,500	1,500	8,786

9/ Total Revenue

9/	Total Revenue	Sales	0	0	0	5,078	11,635	14,989	12,958	16,001	17,536	17,766	20,271	21,643	137,876
months		Cost of Sales	0	0	0	1,345	1,862	2,087	1,898	2,950	3,047	3,007	3,150	3,180	22,526
		Gross Profit	0	0	0	3,734	9,773	12,901	11,060	13,051	14,488	14,758	17,120	18,463	115,349
		Running Costs + Loan	-70,500	0	0	6,902	9,102	9,102	9,102	9,102	11,394	13,685	13,685	13,685	25,260
		Profit / Loss	0	0	0	-70,700	-3,168	671	3,759	1,958	3,949	3,095	1,073	3,435	4,778
															-51,110
	Cash Position		0	0	0	-4,033	-7,202	-6,531	-2,731	-774	3,175	0,270	7,343	10,778	15,550

10/ Treatment Menu

10/	Treatment Menu	Duration (min)	Price	Mix
a.	Face Express	30	£45.00	25%
b.	De-Stress	60	£75.00	15%
c.	Body Anti-Stress	45	£55.00	30%
d.	Relax	60	£75.00	15%
e.	Intense	75	£95.00	15%
	Average Selling Price (Inc VAT)		£64.50	
	Average Cost of Treatment		£25.95	

11/ Salaries

11/	Salaries	Monthly	On Target Bonus
a.	Store Manager	2,000	400
b.	Assistant Store Manager	1,700	300
c.	Week End Manager	400	80
d.	Assistant (part-time)	600	
e.	Therapists	Costs are already built-in the Cost of the Treatments	
	Total	4,700	780
			5,480

Sales per Category

(see Product Mix for more details)

	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total	
Perfume Range														
Volume	-	-	-	36	107	125	89	107	107	89	107	107	875	
Selling price - per item	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53		
Cost of sale - per item	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04		
Sales	-	-	-	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	32,840	23.8%
Cost of sales	-	-	-	109	326	380	271	326	326	271	326	326	2,660	
Gross profit	-	-	-	1,232	3,696	4,312	3,080	3,696	3,696	3,080	3,696	3,696	30,181	91.9%
Elixir Range														
Volume	-	-	-	54	125	143	161	179	196	196	196	196	1,446	
Selling price	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63		
Cost of sales	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31		
Sales	-	-	-	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892	13,929	10.1%
Cost of sales	-	-	-	70	164	187	210	234	257	257	257	257	1,892	
Gross profit	-	-	-	446	1,040	1,189	1,337	1,486	1,635	1,635	1,635	1,635	12,036	86.4%
Skincare Range														
Volume	-	-	-	71	125	161	125	143	161	161	179	179	1,304	
Selling price	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89		
Cost of sales	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31		
Sales	-	-	-	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754	24.5%
Cost of sales	-	-	-	236	414	532	414	473	532	532	591	591	4,316	
Gross profit	-	-	-	1,613	2,823	3,629	2,823	3,226	3,629	3,629	4,033	4,033	29,438	87.2%
Treatments														
Daily Volume	0.0	0.0	0.0	1.0	2.0	3.0	3.5	4.0	4.5	5.0	6.0	7.0		
Average Selling Price (incl VAT)	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50		
Cost of sales	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95		
Sales (excluding VAT)	-	-	-	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,566	35.2%
Cost of sales	-	-	-	929	959	988	1,003	1,918	1,932	1,947	1,976	2,006	13,658	
Gross profit	-	-	-	443	1,786	3,129	2,963	3,572	4,243	4,915	6,258	7,601	34,908	71.9%
Treatment Rooms Rental														
Number of rooms	0	0	0	1	1	1	1	1	1	1	1	1		
Yield	0%	0%	0%	0%	20%	30%	40%	50%	60%	70%	70%	70%		
Revenue	0	0	0	0	429	643	857	1,071	1,286	1,500	1,500	1,500	8,786	6.4%
Total														
Sales	-	-	-	5,078	11,635	14,989	12,958	16,001	17,536	17,766	20,271	21,643	137,876	100.0%
Cost of sales	-	-	-	1,345	1,862	2,087	1,898	2,950	3,047	3,007	3,150	3,180	22,526	115,349
Gross profit	-	-	-	3,734	9,773	12,901	11,060	13,051	14,488	14,758	17,120	18,463	115,349	83.7%

Les Fleurs de Bach Store - London

Summary of Cash-flows - First 12 months

Description	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total	%
Opening Balance	0													
HSBC Loan			66,667											
Opening Cash	0	0	66,667	-4,033	-7,202	-6,531	-2,731	-774	3,175	6,270	7,343	10,778	0	
Income														
Perfume Range	-	-	-	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	32,840	23.8%
Elixir Range	-	-	-	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892	13,929	10.1%
Skincare Range	-	-	-	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754	24.5%
Treatments	-	-	-	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,566	35.2%
Room Rental	-	-	-	-	429	643	857	1,071	1,286	1,500	1,500	1,500	8,786	6.4%
Total income	-	-	-	5,078	11,635	14,989	12,958	16,001	17,536	17,766	20,271	21,643	137,876	100.0%
Expenditure														
Set up costs			70,500										70,500	37.3%
Cost of sales	-	-	-	1,345	1,862	2,087	1,898	2,950	3,047	3,007	3,150	3,180	22,526	11.9%
Personal drawings	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Employee salaries	-	-	-	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	49,320	26.1%
Employee NI	-	-	-	822	822	822	822	822	822	822	822	822	7,398	3.9%
Employee pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Employee medical	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Employee other	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Rent	-	-	-	-	-	-	-	-	2,292	4,583	4,583	4,583	16,042	8.5%
Insurance	-	-	100	100	100	100	100	100	100	100	100	100	1,000	0.5%
Electricity/ Gas	-	-	100	400	400	400	400	400	400	400	400	400	3,700	2.0%
Telephone	-	-	-	100	100	100	100	100	100	100	100	100	900	0.5%
Professional fees	-	-	-	-	100	100	100	100	100	100	100	100	800	0.4%
Marketing	-	-	-	-	500	500	500	500	500	500	500	500	4,000	2.1%
Rates	-	-	-	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	10,400	5.5%
Ongoing Store Update	-	-	-	-	300	300	300	300	300	300	300	300	2,400	1.3%
													95,960	
<i>Loan and HP costs</i>														
Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	
Store financing	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total expenditure	-	-	70,700	8,247	10,964	11,189	11,000	12,052	14,441	16,693	16,836	16,865	188,986	100.0%
Profit / Loss	0	0	-70,700	-3,168	671	3,799	1,958	3,949	3,095	1,073	3,435	4,778	-51,110	
Closing balance	0	0	-4,033	-7,202	-6,531	-2,731	-774	3,175	6,270	7,343	10,778	15,556	-51,110	

Product Mix per Category / Treatments									
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				Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total		
Perfume Range	Sales Mix			100.0%														
	Perf 100ml	Perf 50ml	Others		Weekly Sales	0	0	0	10	30	35	25	30	30	25	30	units per week	
Volume	30.0%	50.0%	20.0%		Monthly	-	-	-	96	107	125	89	107	107	89	107	107	375
Selling price - per item	59.50	44.50	20.00		Avg no VAT	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	
Cost of sales - (average per item)	2.91	2.67	4.17		Avg no VAT	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	
Sales (exclusive of VAT)						-	-	-	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	\$2,840
Cost of sales						-	-	-	109	326	380	271	326	326	271	326	326	2,660
Gross profit						-	-	-	1,232	3,696	4,312	3,080	3,696	3,696	3,080	3,696	3,696	30,130

Elidir Range	Sales Mix				Weekly Sales												units per week			
	20m id rop	Treating Fragr	Others		0	0	0	15	35	40	45	50	55	55	55	55				
Volume	50.0%	30.0%	20.0%	100.0%	Monthly	-	-	-	54	125	143	161	179	196	196	196	196			
Selling price	7.95	19.50	7.45		Avgno VAT	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63			
Cost of sales	1.17	1.75	1.00		Avgno VAT	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31			
Sales						-	-	-	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892			13,929
Cost of sales						-	-	-	70	164	187	210	234	257	257	257	257			1,892
Gross profit						-	-	-	446	1,040	1,189	1,337	1,486	1,635	1,635	1,635	1,635			12,037

SkinCare Range	Sales Mix						100.0%	Weekly Sales												units per week
	Day/Night C.	Face	Body	Treating	Fragrance			0	0	0	20	35	45	35	40	45	45	50	50	
Volume	40.0%	25.0%	20.0%	15.0%				Monthly	-	-	-	71	125	161	125	143	161	161	179	
Selling price	41.00	22.00	28.00	19.50				Avg/no VAT	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	
Cost of sales	3.35	3.25	4.17	2.17				Avg/no VAT	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	
Sales									-	-	-	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	
Cost of sales									-	-	-	236	414	532	414	473	532	532	591	
Gross profit									-	-	-	1,613	2,823	3,629	2,823	3,226	3,629	3,629	4,033	

Treatments	Price	Mk	Cost per Treatment if done by non-staff Therapist															per day	
			Therapist Hour	Treatment Room	Cost of Goods	Total Cost	0.0	0.0	0.0	1.0	2.0	3.0	3.5	4.0	4.5	5.0	6.0		7.0
Average Number of Treatments per day		100%	£25.00																
Face Express 30	£45.00	25%	0.67	0.67	£0.5	£17.29	-	-	-	239	479	718	838	957	1,077	1,197	1,436	1,676	8,617
Destress 60	£75.00	15%	1.12	0.94	£0.5	£28.54	-	-	-	239	479	718		957	1,077	1,197	1,436	1,676	7,779
Body Anti-Stress 45	£55.00	30%	0.94	0.94	£1.5	£25.00	-	-	-	351	702	1,053	1,229	1,404	1,580	1,755	2,106	2,457	12,638
Relax 60	£75.00	15%	1.12	1.12	£1.7	£29.70	-	-	-	239	479	718	838	957	1,077	1,197	1,436	1,676	8,617
Intense 75	£95.00	15%	1.37	1.37	£1.7	£35.95	-	-	-	303	606	910	1,061	1,213	1,364	1,516	1,819	2,122	10,915
Average Selling Price (incl VAT)	£64.50		0.99	0.99			£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50
Average Cost of Treatment	£25.95		£24.78		£1.18		£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95
Sales (exclusive of VAT)										1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,566
					Cost of Goods		-	-	-	29	59	88	103	118	132	147	176	206	
					Cost of Therapist		-	-	-	619	1,239	1,858	2,168	2,478	2,787	3,097	3,716	4,336	
Cost of sales							-	-	-	649	1,298	1,946	2,271	2,595	2,919	3,244	3,893	4,541	23,356
Gross profit							-	-	-	724	1,447	2,171	1,695	2,894	3,296	3,618	4,341	5,065	25,211

Daily Resources	Treatment Room (hours)	0.00	0.00	0.00	0.99	1.98	2.97	3.47	3.96	4.46	4.96	5.95	6.94
	Therapist (hours)	0.00	0.00	0.00	0.99	1.98	2.97	3.47	3.96	4.46	4.96	5.95	6.94

Total (all Treatments done by non-staff)

Sales	-	-	-	5,078	11,206	14,346	12,101	14,929	16,250	16,266	18,771	20,143	129,090
Cost of sales	-	-	-	1,064	2,201	3,045	3,166	3,627	4,034	4,304	5,067	5,715	32,224
Gross profit	-	-	-	4,014	9,006	11,300	8,935	11,302	12,216	11,961	13,704	14,428	96,866

Les Fleurs de Bach Store - London		
1/	Setup costs	Total 100%
a.	Premises	13,750 13,750
b.	Professional fees	2,000 2,000
c.	Stationery	1,000 1,000
d.	Marketing advertising	5,000 5,000
e.	Initial stock	1,000 1,000
f.	Product development	0 0
g.	Training	500 500
h.	Equipment	30,000 30,000
i.	Decoration	25,000 25,000
j.	Other initial costs	5,000 5,000
	Total initial costs	83,250 83,250
2/	Monthly running costs	100%
a.	Personal drawings	0 0
b.	Employee salaries	5,480 5,480
c.	Employee NI	822 822
d.	Employee pensions	411 411
e.	Employee medical	274 274
f.	Employee other	0 0
g.	Vehicle maintenance	0 0
h.	Petrol	0 0
i.	Rent	4,583 4,583
j.	Insurance	100 100
k.	Electricity/ Gas	400 400
l.	Telephone	100 100
m.	Professional fees	100 100
n.	Cleaning	300 300
o.	Marketing	500 500
p.	Rates	1,300 1,300
q.	Ongoing Store Update	300 300
	Total monthly costs	14,670 14,670
3/	Assets purchased	Total loan Cost per month
	Premises	0 0
	Vehicles	0 0
	Store financing	66,667 1,872
	Monthly loan cost	1,872 1871.667
4/	Funding	
	HSBC Loan	66,667
5/	Financing Summary	
	Sales	137,876
	HSBC Loan	66,667
	Cost of sales	-22,526
	Set up cost	-83,250
	Yearly running cost	-134,275
	Yearly bank cost	-22,460
		-67,969

Summary of operations		Variance analysis / Crash Test: each of the blue squares can be adjusted to test the overall impact on Sales, Costs, Cash Flow...													
6/	Product Sales		Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total 100%
a.	Perfume Range	Products per week	0	0	0	10	30	35	25	30	30	25	30	30	100%
		Sales	0	0	0	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	32,840
		Cost	0	0	0	109	326	380	271	326	326	271	326	326	2,660
		Gross Profit	0	0	0	1,232	3,696	4,312	3,080	3,696	3,696	3,080	3,696	3,696	30,181
b.	Elixirs Range	Products per week	0	0	0	15	35	40	45	50	55	55	55	55	100%
		Sales	0	0	0	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892	13,929
		Cost	0	0	0	70	164	187	210	234	257	257	257	257	1,892
		Gross Profit	0	0	0	446	1,040	1,189	1,337	1,486	1,635	1,635	1,635	1,635	12,036
c.	Skincare Range	Products per week	0	0	0	20	35	45	35	40	45	45	50	50	100%
		Sales	0	0	0	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754
		Cost	0	0	0	236	414	532	414	473	532	532	591	591	4,316
		Gross Profit	0	0	0	1,613	2,823	3,629	2,823	3,226	3,629	3,629	4,033	4,033	29,438
	Total Product Sales	Sales	0	0	0	3,706	8,462	10,229	8,135	9,440	10,074	9,404	10,537	10,537	80,523
		Cost	0	0	0	415	903	1,099	896	1,032	1,115	1,060	1,174	1,174	8,868
		Gross Profit	0	0	0	3,291	7,559	9,130	7,240	8,408	8,960	8,344	9,363	9,363	71,655
7/	Treatments	Average per day	0.0	0.0	0.0	1.0	2.0	3.0	3.5	4.0	4.5	5.0	6.0	7.0	100%
	Treatment Rooms time needs	hours needed per day:	0.00	0.00	0.00	0.99	1.98	2.97	3.47	3.96	4.46	4.96	5.95	6.94	
	Therapist time needs	hours needed per day:	0.00	0.00	0.00	0.99	1.98	2.97	3.47	3.96	4.46	4.96	5.95	6.94	
a.	In-house	Number of Therapists	0.0	0.0	0.0	0.5	0.5	0.5	0.5	1.0	1.0	1.0	1.0	1.0	
		Max hours per day	0.0	0.0	0.0	4.0	4.0	4.0	4.0	8.0	8.0	8.0	8.0	8.0	
		Sales	0	0	0	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,568
		Cost	0	0	0	929	959	988	1,003	1,918	1,932	1,947	1,976	2,006	13,658
b.	Freelance	Number of Therapists	0	0	0	0	0	0	0	0	0	0	0	0	
		Hours left to do per day	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Cost per hour / Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Treatments	Total Treatment Sales	0	0	0	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,568
		Total Treatment Cost	0	0	0	929	959	988	1,003	1,918	1,932	1,947	1,976	2,006	13,658
		Gross Profit	0	0	0	443	1,786	3,129	2,963	3,572	4,243	4,915	6,258	7,601	34,908
8/	Room Rental	Rooms Rented	0	0	0	1	1	1	1	1	1	1	1	1	
		Available	0	0	0	2	2	2	2	2	2	2	2	2	
a.		Weekly Rent/ Yield	0%	0%	0%	0%	20%	30%	40%	50%	60%	70%	70%	70%	100%
		Revenue	0	0	0	0	429	643	857	1,071	1,286	1,500	1,500	1,500	8,786
9/	Total Revenue	Sales	0	0	0	5,078	11,635	14,989	12,958	16,001	17,536	17,766	20,271	21,643	137,876
		Cost of Sales	0	0	0	1,345	1,862	2,087	1,896	2,950	3,047	3,007	3,150	3,180	22,526
		Gross Profit	0	0	0	3,734	9,773	12,901	11,060	13,051	14,488	14,758	17,120	18,463	115,349
		Running Costs + Loan	1,872	2,172	9,597	13,159	16,242	16,242	16,242	16,242	16,242	16,242	16,242	16,242	156,735
		Profit/ Loss	-85,122	-2,172	-9,597	-9,425	-6,469	-3,341	-5,182	-3,191	-1,754	-1,484	878	2,221	-124,635
	Cash Position		-18,455	-20,627	-30,223	-39,648	-46,117	-49,458	-54,640	-57,831	-59,585	-61,069	-60,190	-57,969	
10/	Treatment Menu	Duration (min)	Price	Mix	11/	Salaries	Monthly	On Target Bonus							
a.	Face Express	30	£45.00	25%	a.	Store Manager	2,000	400							
b.	Destress	60	£75.00	15%	b.	Assistant Store Manager	1,700	300							
c.	Body Anti-Stress	45	£55.00	30%	c.	Week End Manager	400	80							
d.	Relax	60	£75.00	15%	d.	Assistant (part-time)	600								
e.	Intense	75	£95.00	15%	e.	Therapists									
	Average Selling Price (incl VAT)		£64.50												
	Average Cost of Treatment		£25.55												
						Total	4,700	780							5,480

Sales per Category

(see Product Mix for more details)

	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total	
Perfume Range														
Volume	-	-	-	36	107	125	89	107	107	89	107	107	875	
Selling price - per item	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53		
Cost of sale - per item	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04		
Sales	-	-	-	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	32,840	23.8%
Cost of sales	-	-	-	109	326	380	271	326	326	271	326	326	2,660	
Gross profit	-	-	-	1,232	3,696	4,312	3,080	3,696	3,696	3,080	3,696	3,696	30,181	91.9%
Elixir Range														
Volume	-	-	-	54	125	143	161	179	196	196	196	196	1,446	
Selling price	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63		
Cost of sales	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31		
Sales	-	-	-	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892	13,929	10.1%
Cost of sales	-	-	-	70	164	187	210	234	257	257	257	257	1,892	
Gross profit	-	-	-	446	1,040	1,189	1,337	1,486	1,635	1,635	1,635	1,635	12,036	86.4%
Skincare Range														
Volume	-	-	-	71	125	161	125	143	161	161	179	179	1,304	
Selling price	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89		
Cost of sales	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31		
Sales	-	-	-	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754	24.5%
Cost of sales	-	-	-	236	414	532	414	473	532	532	591	591	4,316	
Gross profit	-	-	-	1,613	2,823	3,629	2,823	3,226	3,629	3,629	4,033	4,033	29,438	87.2%
Treatments														
Daily Volume	0.0	0.0	0.0	1.0	2.0	3.0	3.5	4.0	4.5	5.0	6.0	7.0		
Average Selling Price (inclVAT)	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50	64.50		
Cost of sales	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95	25.95		
Sales (excluding VAT)	-	-	-	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,566	35.2%
Cost of sales	-	-	-	929	959	988	1,003	1,918	1,932	1,947	1,976	2,006	13,658	
Gross profit	-	-	-	443	1,786	3,129	2,963	3,572	4,243	4,915	6,258	7,601	34,908	71.9%
Treatment Rooms Rental	500	500	500	500	500	500	500	500	500	500	500	500	per week	
Number of rooms	0	0	0	1	1	1	1	1	1	1	1	1		
Yield	0%	0%	0%	0%	20%	30%	40%	50%	60%	70%	70%	70%		
Revenue	0	0	0	0	429	643	857	1,071	1,286	1,500	1,500	1,500	8,786	6.4%
Total														
Sales	-	-	-	5,078	11,635	14,989	12,958	16,001	17,536	17,766	20,271	21,643	137,876	100.0%
Cost of sales	-	-	-	1,345	1,862	2,087	1,898	2,950	3,047	3,007	3,150	3,180	22,526	
Gross profit	-	-	-	3,734	9,773	12,901	11,060	13,051	14,488	14,758	17,120	18,463	115,349	83.7%

Les Fleurs de Bach Store - London
Summary of Cash-flows - First 12 months

Description	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total	%
Opening Balance	0													
HSBC Loan	66,667													
Opening Cash	66,667	-18,455	-20,627	-30,223	-39,648	-46,117	-49,458	-54,640	-57,831	-59,585	-61,069	-60,190	66,667	
Income														
Perfume Range	-	-	-	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	4,021	32,840	23.8%
Elixir Range	-	-	-	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	1,892	13,929	10.1%
Skincare Range	-	-	-	1,850	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754	24.5%
Treatments	-	-	-	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,566	35.2%
Room Rental	-	-	-	-	429	643	857	1,071	1,286	1,500	1,500	1,500	8,786	6.4%
Total income	-	-	-	5,078	11,635	14,989	12,958	16,001	17,536	17,766	20,271	21,643	137,876	100.0%
Expenditure														
Set up costs	83,250												83,250	31.7%
Cost of sales	-	-	-	1,345	1,862	2,087	1,898	2,950	3,047	3,007	3,150	3,180	22,526	8.6%
Personal drawings	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Employee salaries	-	-	3,000	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	52,320	19.9%
Employee NI	-	-	450	822	822	822	822	822	822	822	822	822	7,848	3.0%
Employee pensions	-	-	225	411	411	411	411	411	411	411	411	411	3,924	1.5%
Employee medical	-	-	150	274	274	274	274	274	274	274	274	274	2,616	1.0%
Employee other	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Rent	-	-	-	-	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	36,667	14.0%
Insurance	-	100	100	100	100	100	100	100	100	100	100	100	1,100	0.4%
Electricity/ Gas	-	200	300	400	400	400	400	400	400	400	400	400	4,100	1.6%
Telephone	-	-	100	100	100	100	100	100	100	100	100	100	1,000	0.4%
Professional fees	-	-	100	100	100	100	100	100	100	100	100	100	1,000	0.4%
Marketing	-	-	2,000	2,000	500	500	500	500	500	500	500	500	8,000	3.0%
Rates	-	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	13,000	5.0%
Ongoing Store Update	-	-	-	300	300	300	300	300	300	300	300	300	2,700	1.0%
													134,275	
<i>Loan and HP costs</i>														
Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	
Store financing	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	22,460	8.6%
	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total expenditure	85,122	2,172	9,597	14,503	18,104	18,329	18,140	19,192	19,289	19,249	19,392	19,422	262,511	100.0%
Profit / Loss	-85,122	-2,172	-9,597	-9,425	-6,469	-3,341	-5,182	-3,191	-1,754	-1,484	878	2,221	-124,635	
Closing balance	-18,455	-20,627	-30,223	-39,648	-46,117	-49,458	-54,640	-57,831	-59,585	-61,069	-60,190	-57,969	-57,969	

Product Mix per Category / Treatments

					Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Total														
Perfume Range		Sales Mix			100.0%	Weekly Sales	0	0	0	10	30	35	25	30	30	25	30	units per week													
Volume		Perf 100ml Perf 50ml Others				Monthly	-	-	-	36	107	125	89	107	107	89	107	875													
Selling price - per item		30.0% 50.0% 20.0%				Avg no VAT	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53	37.53														
Cost of sales - (average per item)		59.50 44.50 20.00				Avg no VAT	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04														
Sales (exclusive of VAT)		2.91 2.67 4.17					-	-	-	1,340	4,021	4,691	3,351	4,021	4,021	3,351	4,021	32,840													
Cost of sales							-	-	-	109	326	380	271	326	326	271	326	2,660													
Gross profit							-	-	-	1,232	3,696	4,312	3,080	3,696	3,696	3,080	3,696	30,181													
Elixir Range		Sales Mix				100.0%	Weekly Sales	0	0	0	15	35	40	45	50	55	55	55	units per week												
Volume		20mldrop Treating Fragr Others			Monthly		-	-	-	54	125	143	161	179	196	196	196	196													
Selling price		50.0% 30.0% 20.0%			Avg no VAT		9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63													
Cost of sales		7.95 19.50 7.45			Avg no VAT		1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31													
Sales		1.17 1.75 1.00					-	-	-	516	1,204	1,376	1,548	1,720	1,892	1,892	1,892	13,929													
Cost of sales							-	-	-	70	164	187	210	234	257	257	257	1,892													
Gross profit							-	-	-	446	1,040	1,189	1,337	1,486	1,635	1,635	1,635	12,036													
Skincare Range		Sales Mix					100.0%	Weekly Sales	0	0	0	20	35	45	35	40	45	45	50	50	units per week										
Volume		Day/Night C Face Body Treating Fragrance				Monthly		-	-	-	71	125	161	125	143	161	161	179	179												
Selling price		40.0% 25.0% 20.0% 15.0%				Avg no VAT		25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89												
Cost of sales		41.00 22.00 28.00 19.50				Avg no VAT		3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31												
Sales		3.35 3.25 4.17 2.17						-	-	-	1,890	3,237	4,161	3,237	3,699	4,161	4,161	4,624	4,624	33,754											
Cost of sales								-	-	-	236	414	532	414	473	532	532	591	591	4,316											
Gross profit								-	-	-	1,613	2,823	3,629	2,823	3,226	3,629	3,629	4,033	4,033	29,438											
Treatments		Cost per Treatment if done by non-staff Therapist																													
Average Number of Treatments per day		Price	Mk	100%	Therapist Hour	Treatment Room	Cost of Goods	Total Cost	0.0	0.0	0.0	1.0	2.0	3.0	3.5	4.0	4.5	5.0	6.0	7.0	per day										
Face Express 30		£45.00	25%	0.67	0.67	£0.5	£17.29	-	-	-	-	239	479	718	838	957	1,077	1,197	1,436	1,676	8,617										
Destress 60		£75.00	15%	1.12	1.12	£0.5	£28.54	-	-	-	-	239	479	718	838	957	1,077	1,197	1,436	1,676	7,779										
Body Anti-Stress 45		£55.00	30%	0.94	0.94	£1.5	£25.00	-	-	-	-	351	702	1,053	1,229	1,404	1,580	1,755	2,106	2,457	12,638										
Relax 60		£75.00	15%	1.12	1.12	£1.7	£29.70	-	-	-	-	239	479	718	838	957	1,077	1,197	1,436	1,676	8,617										
Intense 75		£95.00	15%	1.37	1.37	£1.7	£35.95	-	-	-	-	303	606	910	1,061	1,213	1,364	1,516	1,819	2,122	10,915										
Average Selling Price (incl VAT)		£64.50		0.99	0.99			£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50	£64.50											
Average Cost of Treatment		£25.95				£1.18		£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95	£25.95											
Sales (exclusive of VAT)									-	-	-	1,372	2,745	4,117	3,965	5,489	6,176	6,862	8,234	9,606	48,566										
Cost of Goods									-	-	-	28	59	88	103	118	132	147	176	206											
Cost of Therapist									-	-	-	619	1,239	1,858	2,168	2,478	2,787	3,097	3,716	4,336											
Cost of sales									-	-	-	649	1,298	1,946	2,271	2,595	2,919	3,244	3,893	4,541	23,356										
Gross profit									-	-	-	724	1,447	2,171	1,695	2,894	3,296	3,618	4,341	5,065	25,211										
Daily Resources		Treatment Room (hours)																													
Therapist (hours)		0.00 0.00 0.00 0.99 1.98 2.97 3.47 3.96 4.46 4.96 5.95 6.94																													
Total (if all Treatments done by non-staff)		0.00 0.00 0.00 0.99 1.98 2.97 3.47 3.96 4.46 4.96 5.95 6.94																													
Sales		-																-	-	-	5,078	11,635	14,585	12,358	16,001	17,536	17,766	20,271	21,643	137,876	
Cost of sales		-																-	-	-	1,064	2,201	3,045	3,166	3,627	4,034	4,304	5,067	5,715		32,224
Gross profit		-																-	-	-	4,014	9,434	11,543	9,192	12,373	13,501	13,461	15,204	15,928		105,652