

FINANCIAL & COMMERCIAL MASTERY — MODULE 6

# P&L Analysis Template

Annotate your spa's P&L and identify the story in the numbers.

Name:	Date:
-------	-------

Enter your spa's figures. Calculate percentages. Write commentary on each major line.

## Revenue

Revenue Line	This Month (£)	Last Month (£)	Variance (£)	Variance (%)	Commentary

## Costs

Cost Line	This Month (£)	Budget (£)	Variance (£)	% of Revenue	Commentary

## Summary

Metric	Value	Industry Benchmark	Gap
Total Revenue			
Total Costs			
GOP (£)			
GOP Margin (%)		25-35%	
Labour Cost %		35-45%	
Retail Ratio %		10-15%	

KEY STORY FROM THE NUMBERS

---

TOP 3 ACTIONS TO IMPROVE PERFORMANCE

---