Worked example - a fictional cafe. Figures are made up for illustration.

Business report

Riverside Community Cafe - monthly report, October 2026

Report title	Monthly report	**Prepared by**	Alex Morgan
For	Owner and managers	**Period covered**	01/10/2026 - 31/10/2026

1. Summary

The main points in three or four sentences

Sales were £700 above target and average spend rose, but customer numbers were 90 below target. Food and wage costs were both slightly over. The main action for November is to bring in more weekday customers.

2. Purpose and scope

To show how the cafe performed against its October targets and what to do next. Covers sales, customers and main costs.

3. Key figures

Measure	Target	Actual	Difference
Sales (£)	13,500	14,200	+700
Customers served	2,400	2,310	-90
Average spend per customer (£)	5.63	6.15	+0.52
Food cost (£)	4,050	4,260	+210
Wage cost (£)	4,200	4,350	+150
Average review score	4.5	4.6	+0.1

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4. Findings

Finding	Evidence
Higher spend per visit	Cake and lunch specials raised the average by 52p
Weekday trade is soft	Tuesday to Thursday customer numbers were below target most days
Costs rose with sales	Food cost was 5% over target and wages 4% over

5. Analysis

What do the figures mean, and why did they turn out this way?
Customers spent more per visit because of the new lunch menu, which more than made up for fewer customers. Weekday numbers fell after the school half-term and have not recovered. Higher costs are mostly due to the extra lunch ingredients and two extra shifts.

6. Recommendations

Recommendation	Owner	By when
Trial a weekday lunch deal	Alex Morgan	09/11/2026
Review shift patterns for Tue - Thu	Sam Taylor	16/11/2026
Compare supplier prices for lunch ingredients	Alex Morgan	30/11/2026

7. Next steps

- [x] Share this report with the team
- [x] Set November targets
- [ ] Start the weekday lunch deal
- [ ] Review again on 30/11/2026

How to use this template

A good business report is short, accurate and ends with something to do. Use it to report on results, explain a problem or support a decision.

1. **Say who it is for and what it covers.** Readers should know in a few lines why they are reading it.
2. **Show the figures first.** Compare actual with target, so the size of any gap is obvious.
3. **Separate facts from opinion.** Findings are what the evidence shows; analysis is what you think it means.
4. **End with recommendations.** Give each an owner and a date.
5. **Write the summary last.** It should make sense on its own.

Tips

- Use the same measures every month so results can be compared.
- Keep to two pages unless the reader needs more.

This template is general guidance only. It is not financial advice.