

FIG. 1: Annual review of performance against charity objectives, Bricknell bookshop

Objective	Target	Actual	Objective	Target	Actual
Number of books donated	46 000	35 000	Number of volunteers recruited	30	18
Average number of visitors per day	50	60	Volunteer absenteeism	5 %	3 %
Percentage of visitors who spend money	75 %	50 %	Volunteer lateness	12 %	6 %
Number of serious complaints from visitors	0	12	Number of reported accidents/ injuries	0	36

BRICKNELL BOOKSHOP: CASH FLOW FORECAST				
	SEP	OCT	NOV	DEC
CASH INFLOW:				
Sales revenue (books)	£2000	£3000	£3500	£3500
Sales revenue (drinks)	£800	£800	£600	£600
TOTAL INFLOW	£2800	£3800	£4100	£4100
CASH OUTFLOW:				
Inventory cost	£0	£0	£0	£0
Labour cost	£2000	£2000	£2000	£2000
Overhead cost	£700	£700	£700	£700
Other cost	£100	£100	£100	£100
TOTAL OUTFLOW	£2800	£2800	£2800	£2800
NET CASH FLOW	£0	£1000	£1300	£1300
OPENING BALANCE	£2000	£2000	£3000	£4300
CLOSING BALANCE	£2000	£3000	£4300	£5600

BRICKNELL BOOKSHOP: CASH FLOW STATEMENT				
	SEP	OCT	NOV	DEC
CASH INFLOW:				
Sales revenue (books)	£1700	£2600	£3000	£3200
Sales revenue (drinks)	£740	£760	£540	£560
TOTAL INFLOW	£2440	£3360	£3540	£3760
CASH OUTFLOW:				
Inventory cost	£0	£0	£0	£0
Labour cost	£2000	£2000	£2000	£2000
Overhead cost	£650	£650	£650	£650
Other cost	£40	£50	£40	£80
TOTAL OUTFLOW	£2690	£2700	£2690	£2730
NET CASH FLOW	(£250)	£660	£850	£1030
OPENING BALANCE	£2000	£1750	£2410	£3260
CLOSING BALANCE	£1750	£2410	£3260	£4290