

Boutique Resort F&B Performance Audit

Revenue, cost, menu engineering and outlet performance review

Property	Operating period	Prepared by
Fictional 54-room Mediterranean resort	Illustrative July month	Ayberk Dünder

Delivery model Asynchronous review based on uploaded POS, menu and recipe-cost files. No live meeting is required.

This document demonstrates the structure and level of analysis provided to a client. All property and operating data in this sample are fictional.

Fictional demonstration using illustrative data

This sample shows the structure and depth of a written review. The property, figures and outcomes are invented for illustration. It is not a client case study and not a promised result.

Executive Summary

The illustrative operation generated EUR 168,130 in net F&B revenue and EUR 107,299 in gross profit for the period. The direct recipe-cost ratio was 36.2%. The analysis identifies ten actions with a combined estimated recurring monthly opportunity of EUR 8,420 before implementation cost, tax and customer-response effects.

Net revenue	Gross profit	Cost ratio	Monthly opportunity
EUR 168,130	EUR 107,299	36.2%	EUR 8,420

Management conclusion

The business does not have a volume problem. It has a margin-conversion problem concentrated in selected food items and missed beverage attachment. Beach Grill drives the most revenue, Pool Bar drives the most transactions, and All Day Dining offers the clearest low-risk recipe and menu-positioning changes.

Priority findings

- Beach Grill contributes 38.2% of revenue, but its 37.8% direct cost ratio is the highest of the three outlets.
- Pool Bar delivers 5,110 item sales. Its beverage volume supports a premium cocktail tier without changing the full menu.
- The Pool Bar club sandwich sells well but carries a 48.9% unit cost ratio, making it a high-volume margin issue.
- Beach Grill wine sales are low relative to food volume, leaving a measurable beverage attachment opportunity.
- Pricing and recipe control should be implemented before broader menu expansion or promotional activity.

Scope and Method

This review converts one month of item-level POS and recipe-cost data into a short list of commercial decisions. The analysis is designed for remote delivery: the client uploads source files, receives written clarification questions when needed, and receives the final report and workbook electronically.

Inputs used

Input	Coverage	Use in analysis
POS item sales	Quantity and net sales by menu item	Volume, mix and outlet contribution
Menu prices	Current selling price	Average price and pricing review
Recipe cost	Direct ingredient cost per item	Cost ratio and contribution margin
Outlet mapping	All Day Dining, Pool Bar and Beach Grill	Outlet-level comparison

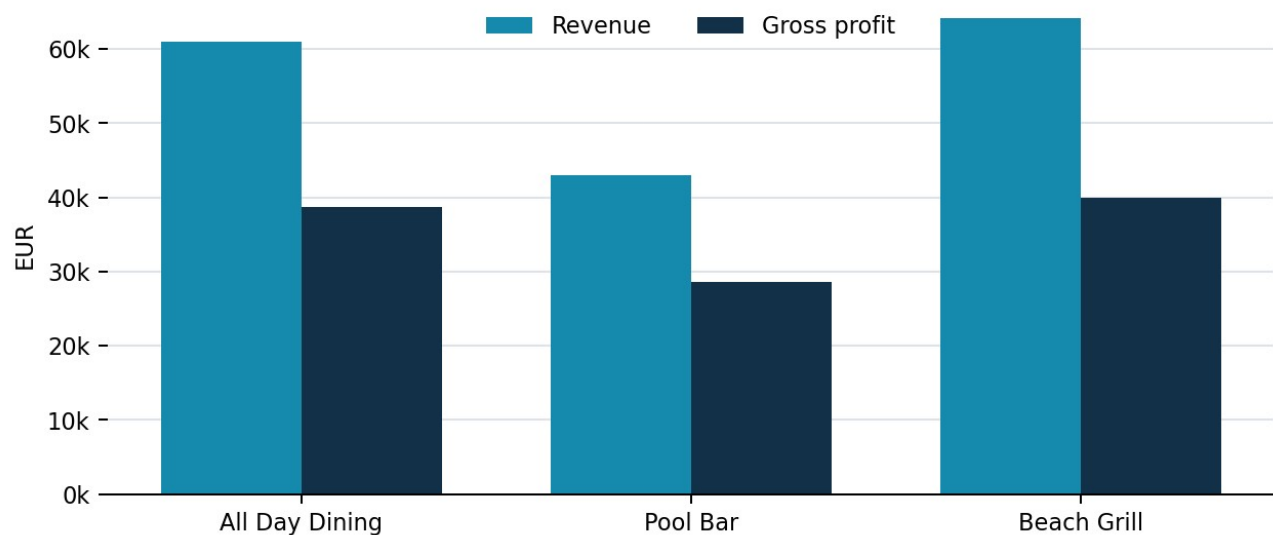
Definitions

Measure	Definition
Revenue	Quantity sold multiplied by selling price, excluding VAT
COGS	Quantity sold multiplied by direct recipe cost
Gross profit	Revenue less direct recipe cost
Cost ratio	Direct recipe cost divided by revenue
Monthly opportunity	Illustrative recurring estimate before implementation cost and demand response

Menu engineering uses two thresholds: 70% of average item volume for popularity and average unit contribution for margin. This produces the standard Star, Plowhorse, Puzzle and Dog groups.

Outlet Performance

Outlet	Revenue	Revenue mix	Cost ratio	Gross profit	Items sold
All Day Dining	EUR 61,000	36.3%	36.5%	EUR 38,722	3,950
Pool Bar	EUR 42,940	25.5%	33.3%	EUR 28,645	5,110
Beach Grill	EUR 64,190	38.2%	37.8%	EUR 39,932	3,420

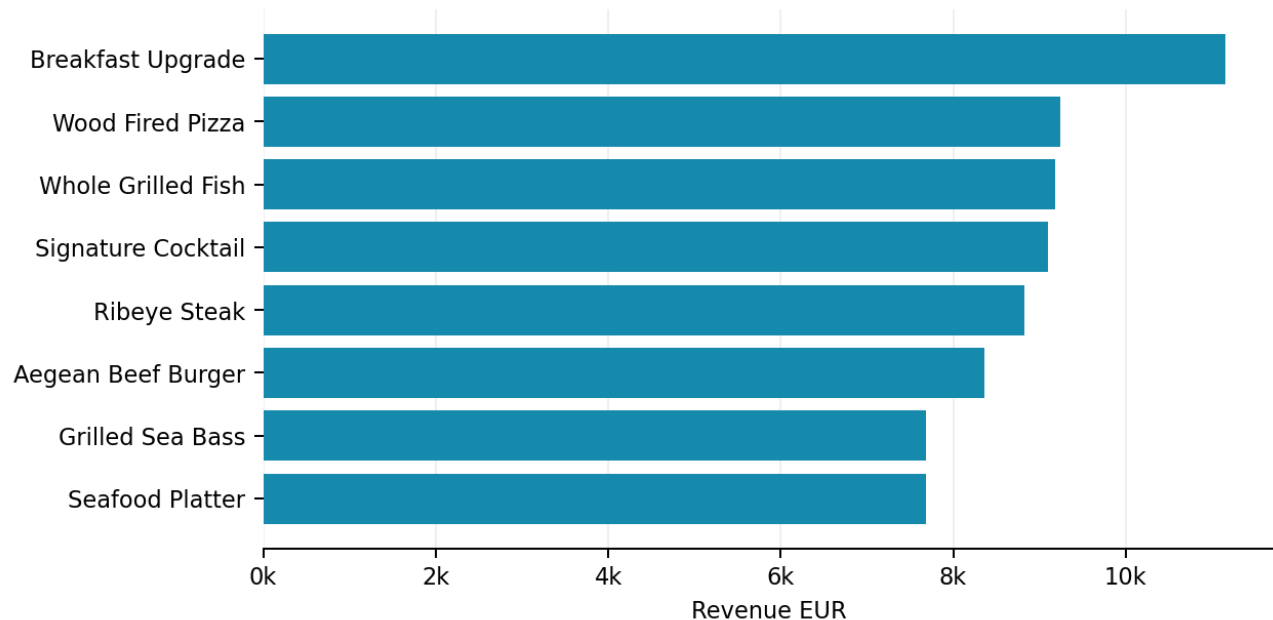


Interpretation

Beach Grill leads revenue at EUR 64,190 and gross profit at EUR 39,932. Pool Bar generates the highest transaction volume and the lowest cost ratio. This makes Pool Bar the best test environment for pricing and upsell changes, while Beach Grill requires tighter food-cost control.

Sales and Margin Mix

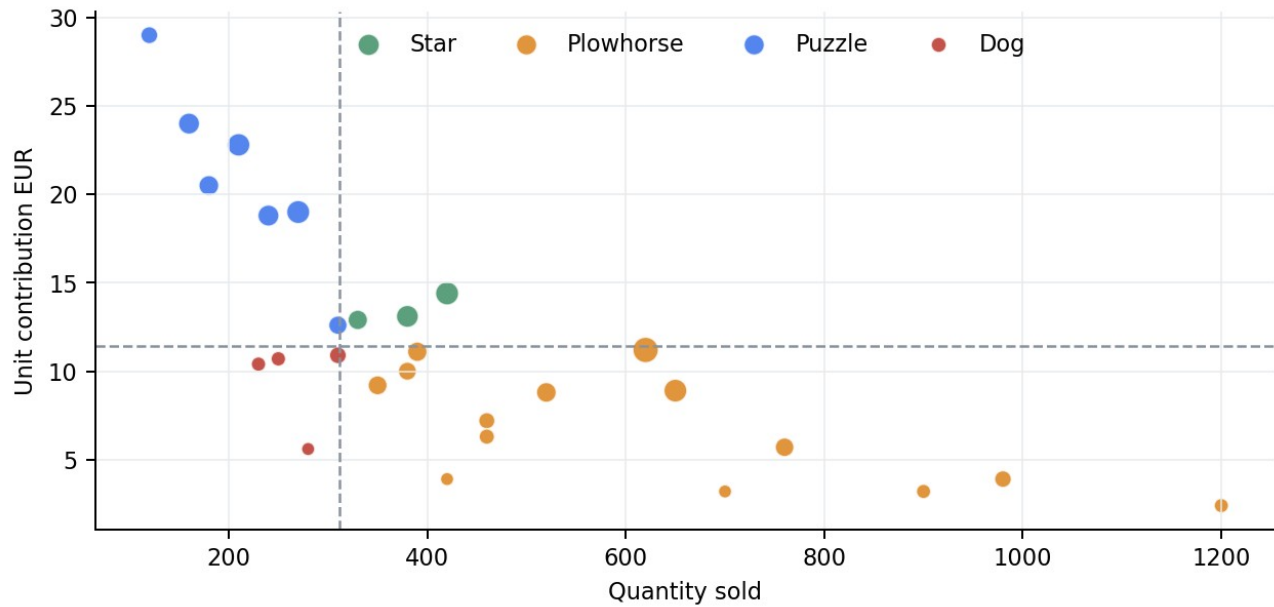
Category	Revenue	Revenue mix	Gross profit	Cost ratio	Items sold
Food	EUR 111,810	66.5%	EUR 67,294	39.8%	5,350
Beverage	EUR 56,320	33.5%	EUR 40,005	29.0%	7,130



What the mix shows

- The top revenue items include both high-margin beverage volume and cost-sensitive main courses.
- Water and soft drinks provide dependable contribution but should support, not replace, premium beverage conversion.
- High food revenue does not automatically translate into high contribution. Seafood and steak require recipe-cost control and deliberate pricing.

Menu Engineering



Class	Items	Management response
Star	3	Protect visibility and consistency; test modest price increases
Plowhorse	14	Keep demand while improving portion, cost or price
Puzzle	7	Improve placement, description and service prompts
Dog	4	Rework, replace or remove after operational review

The matrix is a decision screen, not an automatic deletion rule. Availability, guest expectations, kitchen complexity, signature value and seasonality must be checked before any menu change.

Priority Menu Decisions

Menu item	Outlet	Qty	Revenue	Cost ratio	Class
Club Sandwich	Pool Bar	350	EUR 6,300	48.9%	Plowhorse
Seafood Platter	Beach Grill	160	EUR 7,680	50.0%	Puzzle
Signature Cocktail	Pool Bar	650	EUR 9,100	36.4%	Plowhorse
Local Wine Bottle	Beach Grill	120	EUR 5,040	31.0%	Puzzle
Breakfast Upgrade	All Day Dining	620	EUR 11,160	37.8%	Plowhorse
Chocolate Fondant	All Day Dining	280	EUR 2,520	37.8%	Dog
Wood Fired Pizza	Beach Grill	420	EUR 9,240	34.5%	Star
House Wine by Glass	All Day Dining	460	EUR 4,600	28.0%	Plowhorse

Recommended treatment

Club sandwich. Preserve the item because volume is proven. Test EUR 20, then monitor quantity, contribution per order and guest feedback for two weeks.

Seafood platter. Do not lead with a price increase. First review portion weights, supplier yield and garnish cost. A EUR 3 unit-cost reduction at current volume is worth about EUR 480 per month.

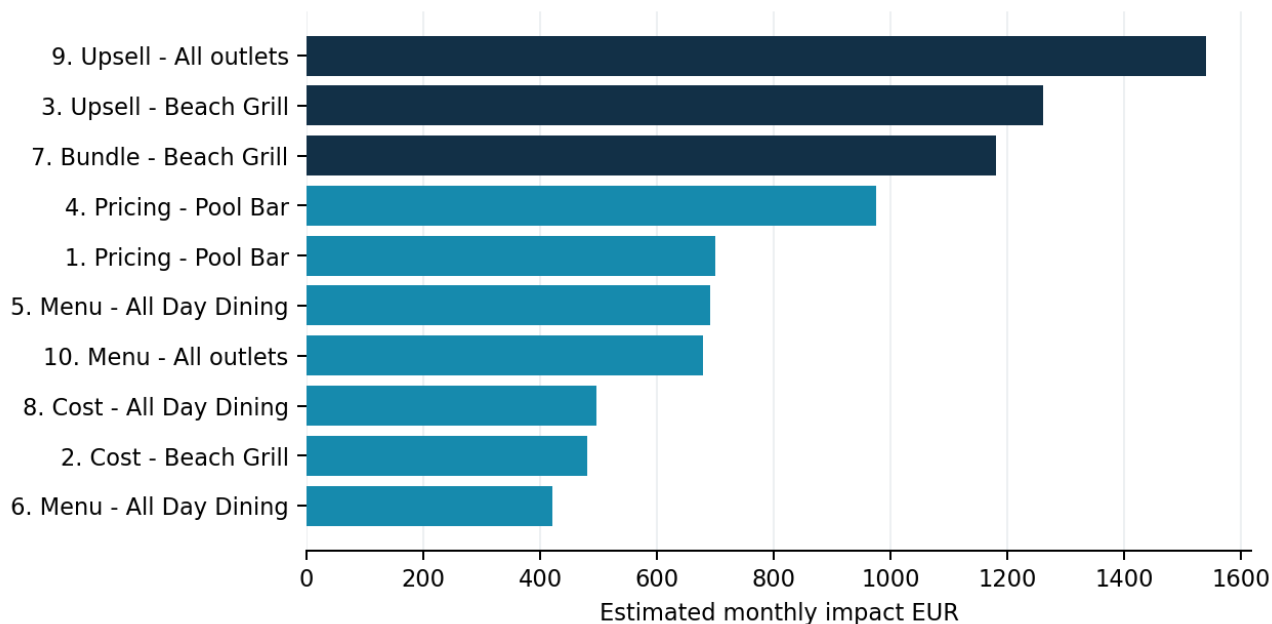
Signature cocktail. Create a premium tier at EUR 17 rather than repricing every cocktail. The goal is to lift average cocktail revenue without weakening the entry price.

Wine. Improve menu position and service prompts before discounting. Beach Grill food volume supports a larger wine attachment rate.

Breakfast upgrade. Reduce cost inside the current offer. The item has volume and should be protected from unnecessary complexity.

Commercial Opportunity

The ten actions represent an estimated EUR 8,420 of recurring monthly gross-profit or revenue opportunity. This equals 5.0% of the illustrative monthly revenue base. The estimate is a prioritization tool, not a guaranteed result.



How to read the estimate

- Pricing actions assume current quantity unless a separate demand effect is stated.
- Cost actions assume the revised recipe cost can be maintained through purchasing and portion control.
- Upsell actions require a measured attachment-rate change and consistent service execution.
- The operation should track realized impact by item and outlet rather than treating the full estimate as booked value.

30 Day Action Plan

Priority	Action	Outlet	Monthly impact	Timing
1	Reprice the Pool Bar club sandwich from EUR 18 to EUR 20	Pool Bar	EUR 700	7 days
2	Reduce seafood platter recipe cost by EUR 3 through portion and supplier review	Beach Grill	EUR 480	14 days
3	Add a wine pairing prompt to the three highest-volume Beach Grill food items	Beach Grill	EUR 1,260	14 days
4	Create a premium cocktail price tier at EUR 17	Pool Bar	EUR 975	21 days
5	Move house wine by glass to the first beverage position	All Day Dining	EUR 690	7 days
6	Replace chocolate fondant with a lower-cost signature dessert	All Day Dining	EUR 420	30 days
7	Introduce a pizza plus beverage lunch combination	Beach Grill	EUR 1,180	21 days
8	Review breakfast upgrade inclusions and reduce unit cost by EUR 0.80	All Day Dining	EUR 496	14 days
9	Train order takers on one beverage prompt per food order	All outlets	EUR 1,540	30 days
10	Remove duplicate low-contribution menu descriptions and simplify choice	All outlets	EUR 679	30 days

Implementation and Measurement

The first month should sequence pricing, recipe control and service execution so the operation can separate the effect of each change. Results should be compared with the same item and outlet measures used in the baseline.

Implementation sequence

Week	Focus	Output
1	Pricing and menu placement	New prices loaded, wine placement changed, control report agreed
2	Recipe-cost correction	Seafood, breakfast and sandwich recipe sheets approved
3	Upsell and bundle test	Service prompt and lunch combination launched
4	Review and standardize	Result comparison, final menu decisions and SOP update

Weekly control measures

Measure	Calculation	Decision use
Revenue by outlet	Net sales grouped by outlet	Identify mix shifts and outlet performance
Cost ratio	Recipe cost divided by revenue	Detect margin leakage
Average selling price	Revenue divided by quantity	Measure pricing and premium mix
Beverage attachment	Beverage items divided by food items	Track upsell execution
Item contribution	Quantity multiplied by unit contribution	Prioritize menu decisions
Action realization	Measured impact versus estimated impact	Confirm value delivered

Remote Delivery

The work is structured for asynchronous delivery. The client uploads files, answers written clarification questions, and receives an annotated workbook plus this management report. Decisions and follow-up questions are handled by email or message. No calls or live presentations are required.

Client file checklist

- Item-level POS export for the latest one to three months
- Current food and beverage menus with selling prices
- Recipe-cost or purchase-cost file where available
- Outlet and category mapping
- Known promotions, packages or complimentary items

Deliverables

The standard delivery includes a management PDF, an editable Excel analysis file and a written action plan. Clarification and revision are handled in writing, allowing the service to remain practical for international clients without recurring meetings.