

## Board Pack Outline

The 12-section structure every board pack needs

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The 12 sections every board pack should contain. This is the structure HFS builds for every outsourced CFO client.

### 1. Executive Summary

One-page overview of key developments, decisions required, and financial headlines. Written by the CFO. This is the section most board members read first and sometimes only.

### 2. Financial Highlights Dashboard

Revenue, gross margin, EBITDA, cash position, and debtor days — current month vs budget vs prior year. Visual: 6 KPI tiles with trend arrows and RAG indicators.

### 3. Income Statement

Full P&L; with variance commentary. Line-by-line explanation of any variance exceeding 10% or R100K. Do not present numbers without narrative.

### 4. Balance Sheet

Key movements: trade debtors aging, inventory levels, creditor balances, debt covenants. Focus on working capital and liquidity.

### 5. Cash Flow Statement & 13-Week Forecast

Actual cash flow for the month plus rolling 13-week forecast. Highlight upcoming large outflows, covenant thresholds, and funding requirements.

### 6. Debtor & Creditor Analysis

Debtor aging by customer (30/60/90/120+ days). Creditor payment schedule. Collections performance vs target. Specific action plans for overdue accounts.

### 7. Operational KPIs

5-8 non-financial KPIs relevant to the business: headcount, utilisation, pipeline, customer satisfaction, quality metrics. Trend over 6 months minimum.

### 8. Risk Register Update

Top 5 risks with probability, impact, owner, and mitigation status. Updated monthly. New risks highlighted. Closed risks acknowledged.

### 9. Strategic Initiatives Update

Progress on each strategic project: milestones achieved, next steps, budget vs actual spend, RAG status. Maximum 1 page per initiative.

### 10. Compliance & Governance

SARS filing status, CIPC compliance, BBBEE certificate validity, insurance renewals, contract expirations. Flagged items only — green items listed but not discussed.

## **11. Decisions Required**

Specific decisions the board needs to make this meeting. Each decision presented with: background, options, recommendation, financial impact, and deadline.

## **12. Appendices**

Detailed schedules, supporting data, and reference material. Not presented — available for board members who want to drill deeper.