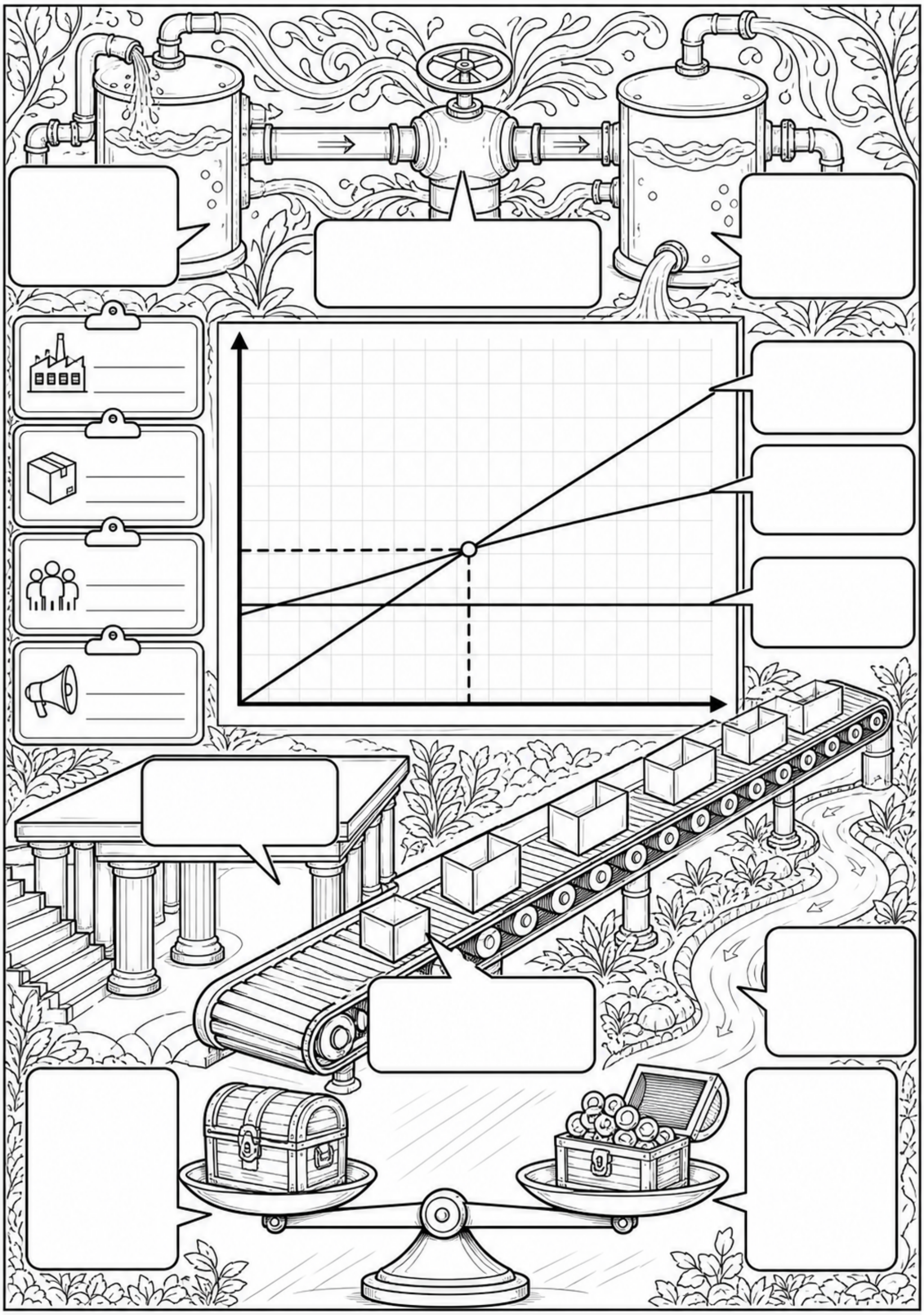
Business Finance: Break-Even and Cash Flow

KS4 / GCSE / Year 11 - Business

Label fixed cost, total cost, revenue, break-even output and profit/loss regions on the graph. Explain why profit and cash are different, then create a simple cash-flow



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Parent & Teacher Guidance

Curriculum focus

Topic: Finance. Develop accurate observation, subject vocabulary and evidence-based explanation. Mapped scope: the mapped programme of study.

Before you begin

Review the picture together and ask the learner what they already notice about Finance. Read the activity aloud, explain unfamiliar vocabulary, and agree which details need special attention.

Solo activity

The learner can complete the colouring independently, then use the finished page to explain three details linked to Finance. Encourage accurate colour choices where they carry meaning, but allow creative choices elsewhere.

Group activity

Give pairs or small groups different areas to inspect. Ask them to agree on evidence before colouring, compare their findings, and present one curriculum fact to the class. Finish with a whole-group check against the guidance below.

Questions to guide discussion

What evidence can you see? Which feature is most important and why? How does one part connect to another? What new fact about Finance can you explain using the picture?

Answers and checking

Fixed cost stays constant over the relevant range; total cost starts at fixed cost and rises with variable cost; revenue normally starts at zero and rises with sales. Their intersection is break-even; margin of safety is actual/forecast output above break-even. Profit is revenue minus costs, while cash flow tracks timing of money in and out.

Learning record and next steps

- [ ] Completed the colouring
- [ ] Explained key vocabulary
- [ ] Completed the activity
- [ ] Used visible evidence

Evidence noticed / vocabulary used

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Next step: ______________________________