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# Management Report

Demo Company (Global)

23 November 2017

Prepared by O.S.1 Enterprise

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# Executive Summary

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## Demo Company (Global) For the month of December 2017

### Summary

	Dec 2017	Nov 2017	Variance
<b>Cash</b>			
Cash received	-	2,165	-100.0% ▼
Cash spent	-	11,502	-100.0% ▼
Cash surplus (deficit)	-	(9,337)	100.0% ▲
Closing bank balance	1,761	1,761	0.0%

### Profitability

Income	-	7,284	-100.0% ▼
Direct costs	-	776	-100.0% ▼
Gross profit (loss)	-	6,508	-100.0% ▼
Other Income	-	-	0.0%
Expenses	-	4,657	-100.0% ▼
Profit (loss)	-	1,850	-100.0% ▼

### Balance Sheet

Debtors	9,195	9,195	0.0%
Creditors	8,387	8,387	0.0%
Net assets	3,030	3,030	0.0%

### Income

Number of invoices issued	0.0	5.0	-100.0% ▼
Average value of invoices	-	1,459	-100.0% ▼

### Performance

Gross profit margin		89.3%	-100.0% ▼
Net profit margin		25.4%	-100.0% ▼
Return on investment (p.a.)	0.0%	732.8%	-100.0% ▼

### Position

Average debtors days	0.0	37.9	-100.0% ▼
Average creditors days	0.0	46.3	-100.0% ▼
Short term cash forecast	808	808	0.0%
Current assets to liabilities	0.9	0.9	0.0%
Term assets to liabilities			0.0%

# Cash Summary

## Demo Company (Global) For the month ended 31 December 2017 Excluding Tax

	Dec 2017	Monthly Avg	Variance
<b>Income</b>			
Sales	-	3,622	-100.0% ▼
<b>Total Income</b>	-	<b>3,622</b>	<b>-100.0% ▼</b>
<b>Less Operating Expenses</b>			
Advertising	-	1,375	-100.0% ▼
Bank Fees	-	8	-100.0% ▼
Cleaning	-	28	-100.0% ▼
Consulting & Accounting	-	15	-100.0% ▼
Entertainment	-	388	-100.0% ▼
General Expenses	-	12	-100.0% ▼
Light, Power, Heating	-	59	-100.0% ▼
Motor Vehicle Expenses	-	164	-100.0% ▼
Office Expenses	-	163	-100.0% ▼
Printing & Stationery	-	24	-100.0% ▼
Rent	-	818	-100.0% ▼
Repairs and Maintenance	-	436	-100.0% ▼
Telephone & Internet	-	21	-100.0% ▼
Travel - National	-	8	-100.0% ▼
Historical Adjustment	-	(1,033)	100.0% ▲
<b>Total Operating Expenses</b>	-	<b>2,484</b>	<b>-100.0% ▼</b>
<b>Operating Surplus (Deficit)</b>	-	<b>1,138</b>	<b>-100.0% ▼</b>
<b>Plus Non Operating Movements</b>			
Computer Equipment	-	(451)	100.0% ▲
Office Equipment	-	(231)	100.0% ▲
<b>Total Non Operating Movements</b>	-	<b>(682)</b>	<b>100.0% ▲</b>
<b>Tax Movements</b>			
Tax Inputs	-		
Tax Outputs	-		
<b>Net Tax Movements</b>	-		<b>0.0%</b>
<b>Net Cash Movement</b>	-	<b>456</b>	<b>-100.0% ▼</b>
<b>Summary</b>			
Opening Balance	1,761		
Plus Net Cash Movement	-		
Closing Balance	1,761		

# Profit & Loss

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## Demo Company (Global) September 2017 to December 2017

	Sep-17 Actual	Oct-17 Actual	Nov-17 Budget	Dec-17 Budget	YTD
<b>Income</b>					
Sales	4,979	10,711	-	-	22,973
<b>Total Income</b>	<b>4,979</b>	<b>10,711</b>	-	-	<b>22,973</b>
<b>Less Cost of Sales</b>					
Purchases	-	-	-	-	776
<b>Total Cost of Sales</b>	-	-	-	-	<b>776</b>
<b>Gross Profit</b>	<b>4,979</b>	<b>10,711</b>	-	-	<b>22,197</b>
<b>Less Operating Expenses</b>					
Advertising	-	7,348	-	-	9,657
Bank Fees	15	15	-	-	30
Cleaning	-	110	-	-	110
Consulting & Accounting	29	29	-	-	87
Entertainment	32	1,500	-	-	1,554
Freight & Courier	-	-	-	-	106
General Expenses	46	-	-	-	166
Light, Power, Heating	110	126	-	-	336
Motor Vehicle Expenses	-	274	-	-	654
Office Expenses	60	590	-	-	813
Printing & Stationery	22	73	-	-	94
Rent	1,091	1,091	-	-	3,274
Repairs and Maintenance	983	850	-	-	1,897
Telephone & Internet	42	43	-	-	135
Travel - National	32	-	-	-	256
<b>Total Operating Expenses</b>	<b>2,461</b>	<b>12,049</b>	-	-	<b>19,168</b>
<b>Net Profit</b>	<b>2,518</b>	<b>(1,338)</b>	-	-	<b>3,030</b>

# Balance Sheet

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## Demo Company (Global) As at 31 December 2017

31 Dec 2017      31 Dec 2016

### Assets

	31 Dec 2017	31 Dec 2016
<b>Bank</b>		
Business Bank Account	1,761	-
<b>Total Bank</b>	<b>1,761</b>	-
<b>Current Assets</b>		
Accounts Receivable	9,195	-
<b>Total Current Assets</b>	<b>9,195</b>	-
<b>Fixed Assets</b>		
Computer Equipment	3,774	-
Office Equipment	924	-
<b>Total Fixed Assets</b>	<b>4,698</b>	-
<b>Total Assets</b>	<b>15,653</b>	-

### Liabilities

<b>Current Liabilities</b>		
Accounts Payable	8,387	-
Historical Adjustment	4,131	-
Sales Tax	(10)	-
Unpaid Expense Claims	116	-
<b>Total Current Liabilities</b>	<b>12,624</b>	-
<b>Total Liabilities</b>	<b>12,624</b>	-
<b>Net Assets</b>	<b>3,030</b>	-

### Equity

Current Year Earnings	3,030	-
<b>Total Equity</b>	<b>3,030</b>	-

# Aged Receivables

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## Demo Company (Global) December 2017

	Current	November	October	September	Older	Total
<b>Receivables</b>						
Basket Case	-	915	-	-	-	915
Bayside Club	-	234	-	-	-	234
City Limousines	-	704	238	250	-	1,192
DIISR - Small Business Services	-	-	271	-	-	271
Marine Systems	-	396	-	-	-	396
Ridgeway University	-	6,188	-	-	-	6,188
<b>Total Receivables</b>	-	<b>8,436</b>	<b>509</b>	<b>250</b>	-	<b>9,195</b>
	0.0%	91.7%	5.5%	2.7%	0.0%	

# Aged Payables

## Demo Company (Global) December 2017

	Current	November	October	September	Older	Total
<b>Payables</b>						
Bayside Club	-	130	-	-	-	130
Bayside Wholesale	-	840	-	-	-	840
Capital Cab Co	-	242	-	-	-	242
Central Copiers	-	-	-	164	-	164
Net Connect	-	54	-	-	-	54
PC Complete	-	2,133	-	-	-	2,133
PowerDirect	-	109	-	-	-	109
SMART Agency	-	2,500	2,000	-	-	4,500
Swanston Security	-	60	-	-	-	60
Xero	-	31	-	-	-	31
Young Bros Transport	-	125	-	-	-	125
<b>Total Payables</b>	-	<b>6,223</b>	<b>2,000</b>	<b>164</b>	-	<b>8,387</b>
	<b>Current</b>	<b>November</b>	<b>October</b>	<b>September</b>	<b>Older</b>	<b>Total</b>
<b>Expense Claims</b>						
Nicole Ho	-	116	-	-	-	116
<b>Total Expense Claims</b>	-	<b>116</b>	-	-	-	<b>116</b>
<b>Total</b>	-	<b>6,339</b>	<b>2,000</b>	<b>164</b>	-	<b>8,503</b>
	0.0%	74.6%	23.5%	1.9%	0.0%	