
Management Report

Demo Company (Global)

23 November 2017

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Executive Summary

Demo Company (Global) For the month of December 2017

Summary

	Dec 2017	Nov 2017	Variance
Cash			
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
Income			
Sales	-	3,622	-100.0% ▼
Total Income	-	3,622	-100.0% ▼
Less Operating Expenses			
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% ▲
Total Operating Expenses	-	2,484	-100.0% ▼
Operating Surplus (Deficit)	-	1,138	-100.0% ▼
Plus Non Operating Movements			
Computer Equipment	-	(451)	100.0% ▲
Office Equipment	-	(231)	100.0% ▲
Total Non Operating Movements	-	(682)	100.0% ▲
Tax Movements			
Tax Inputs	-		
Tax Outputs	-		
Net Tax Movements	-		0.0%
Net Cash Movement	-	456	-100.0% ▼
Summary			
Opening Balance	1,761		
Plus Net Cash Movement	-		
Closing Balance	1,761		

Profit & Loss

Demo Company (Global) September 2017 to December 2017

	Sep-17 Actual	Oct-17 Actual	Nov-17 Budget	Dec-17 Budget	YTD
Income					
Sales	4,979	10,711	-	-	22,973
Total Income	4,979	10,711	-	-	22,973
Less Cost of Sales					
Purchases	-	-	-	-	776
Total Cost of Sales	-	-	-	-	776
Gross Profit	4,979	10,711	-	-	22,197
Less Operating Expenses					
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
Total Operating Expenses	2,461	12,049	-	-	19,168
Net Profit	2,518	(1,338)	-	-	3,030

Balance Sheet

Demo Company (Global) As at 31 December 2017

31 Dec 2017 31 Dec 2016

Assets

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

Liabilities

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

Equity

Current Year Earnings	3,030	-
Total Equity	3,030	-

Aged Receivables

Demo Company (Global) December 2017

	Current	November	October	September	Older	Total
Receivables						
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
Total Receivables	-	8,436	509	250	-	9,195
	0.0%	91.7%	5.5%	2.7%	0.0%	

Aged Payables

Demo Company (Global) December 2017

	Current	November	October	September	Older	Total
Payables						
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
Total Payables	-	6,223	2,000	164	-	8,387
	Current	November	October	September	Older	Total
Expense Claims						
Nicole Ho	-	116	-	-	-	116
Total Expense Claims	-	116	-	-	-	116
Total	-	6,339	2,000	164	-	8,503
	0.0%	74.6%	23.5%	1.9%	0.0%	