

Financial Performance vs Budget

Prepared for
Demo Company Limited

Report Period
Nov 2017

Prepared
30 Dec '17



PROFIT AND LOSS ANALYSIS

Last 3 Months – (in Thousands)

	Sep '17	Oct '17	Nov '17
Income	£241	£204	£264
Expenses	£134	£132	£147
Cost Of Sales	£1	£12	£12
Gross Profit	£240	£192	£252
Gross Profit %	99.67%	94.23%	95.30%
Total Operating Expense	£135	£144	£159
Operating Profit	£106	£60	£105
Net Income	£106	£60	£105

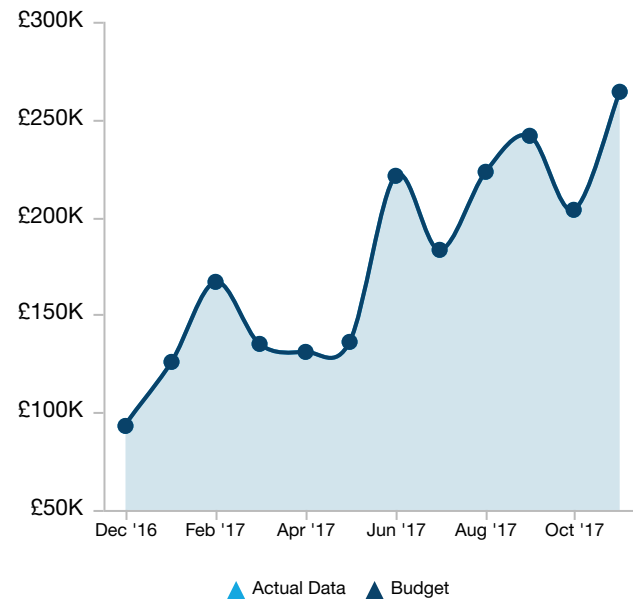
Year vs Last – (in Thousands)

	Jul '17	Jul '18	Period % Variance
Income	£1,789	£1,098	▼ -39%
Expenses	£977	£537	▼ -45%
Cost Of Sales	£202	£40	▼ -80%
Gross Profit	£1,587	£1,058	▼ -33%
Gross Profit %	88.73%	96.38%	▲ 8.62%
Total Operating Expense	£1,178	£576	▼ -51%
Operating Profit	£615	£522	▼ -15%
Net Income	£615	£522	▼ -15%

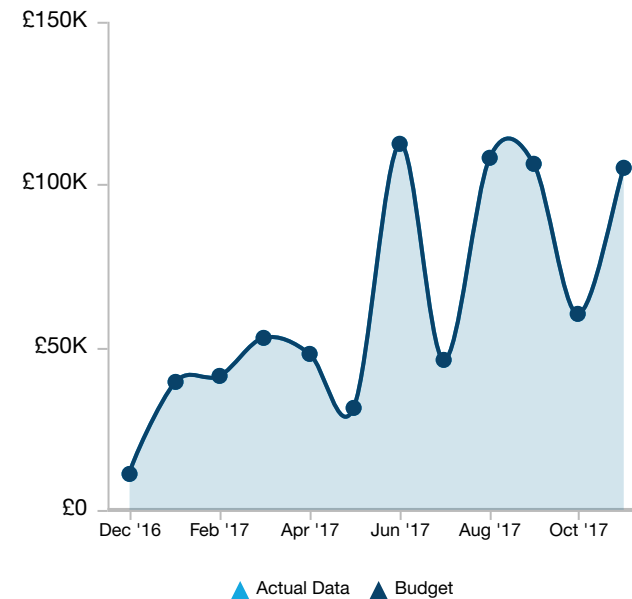
Year vs Budget – (in Thousands)

	31 Jul '18		Column % Variance
	Actual Data	Budget	
Income	£1,098	£1,312	▼ -16%
Expenses	£537	£724	▼ -26%
Cost Of Sales	£40	£137	▼ -71%
Gross Profit	£1,058	£1,175	▼ -10%
Gross Profit %	96.38%	89.57%	▲ 7.61%
Total Operating Expense	£576	£861	▼ -33%
Operating Profit	£522	£455	▲ 15%
Net Income	£522	£455	▲ 15%

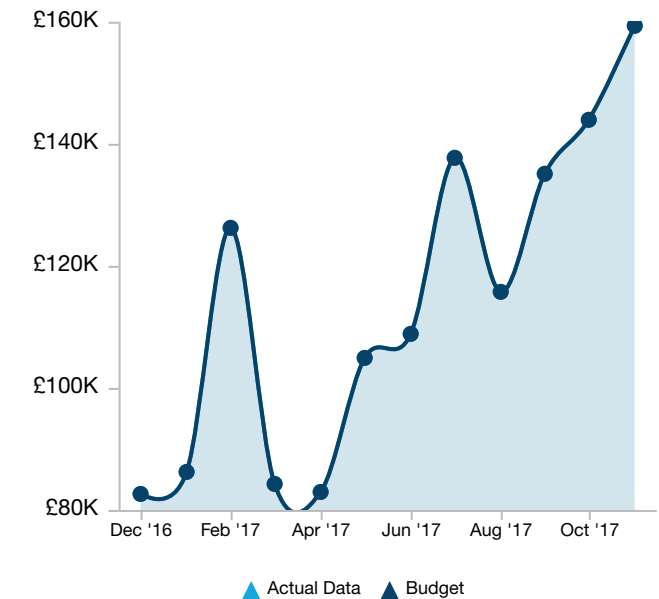
Revenue – Year vs Budget



Operating Profit – Year vs Budget



Operating Expenses – Year vs Budget



BALANCE SHEET ANALYSIS

Last 3 Months – (in Thousands)

	Sep '17	Oct '17	Nov '17
Bank Accounts	£363	£445	£416
Current Assets	£600	£429	£547
Total Current Assets	£963	£873	£964
Non Current Assets	£309	£459	£513
Fixed Assets	£39	£38	£39
Total Assets	£1,312	£1,371	£1,515
Current Liabilities	£277	£277	£316
Non Current Liabilities	£1	£0	£0
Total Liabilities	£278	£277	£317

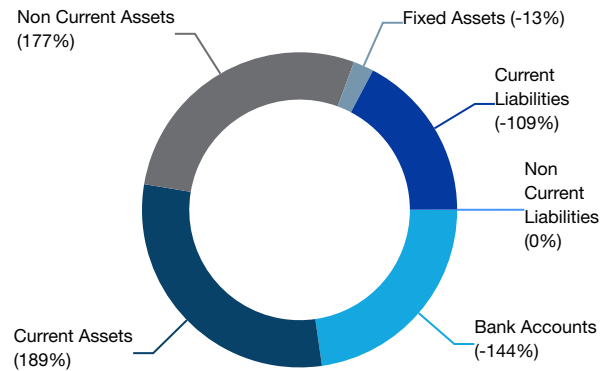
Year vs Last – (in Thousands)

	Jul '17	Jul '18	Period % Variance
Bank Accounts	£301	£314	▲ 4%
Current Assets	£404	£554	▲ 37%
Total Current Assets	£704	£868	▲ 23%
Non Current Assets	£303	£759	▲ 150%
Current Liabilities	£224	£324	▲ 45%
Total Assets	£1,045	£1,666	▲ 59%
Fixed Assets	£37	£39	▲ 3%
Non Current Liabilities	£2	£0	▼ -80%
Total Liabilities	£225	£325	▲ 44%

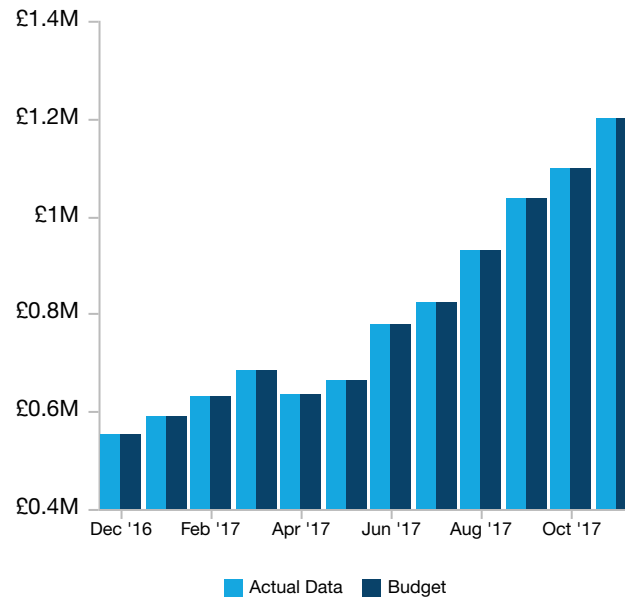
Financial Year vs Budget – (in Thousands)

	31 Jul '18		Column % Variance
	Actual Data	Budget	
Bank Accounts	£314	£800	▼ -61%
Current Assets	£554	£404	▲ 37%
Non Current Assets	£759	£303	▲ 150%
Fixed Assets	£39	£37	▲ 3%
Total Assets	£1,666	£1,544	▲ 8%
Current Liabilities	£324	£268	▲ 21%
Non Current Liabili...	£0	£2	▼ -80%
Total Liabilities	£325	£270	▲ 20%

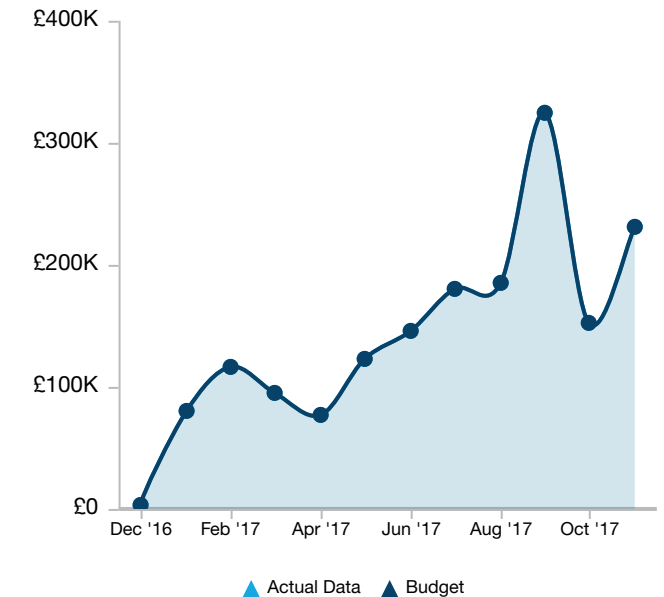
Balance Sheet Components



Equity vs Budget – Last 12 Months



Liquidity vs Budget – Last 12 Months



CASH PROFILE

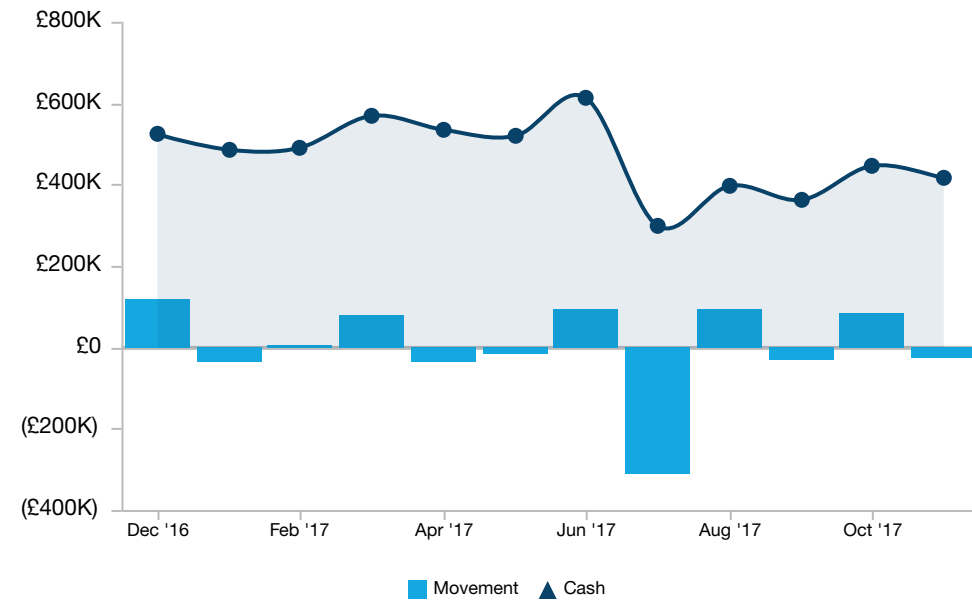
Cashflow Forecast – Year to Date

	30 Nov '17	28 Feb '18	31 May '18	31 Aug '18	Total
Payments	-	£213,439	£651,287	£592,014	£1,455,785
Receipts	-	£289,663	£852,316	£918,488	£2,059,511
Net Cashflow	£22,142	£76,223	£201,029	£326,474	£625,868

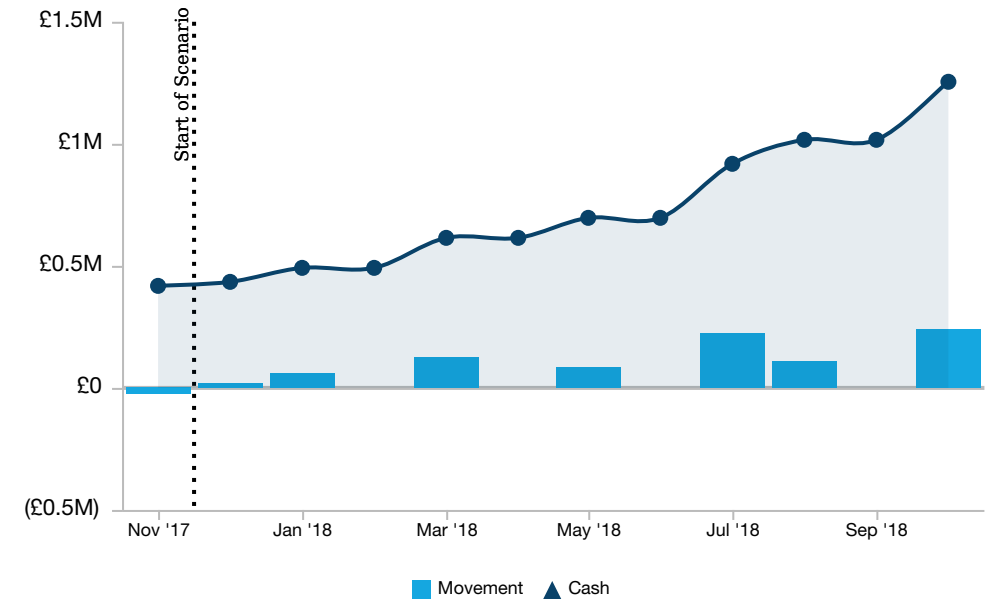
Payments vs Receipts – 12 Month Forecast



Cash Position

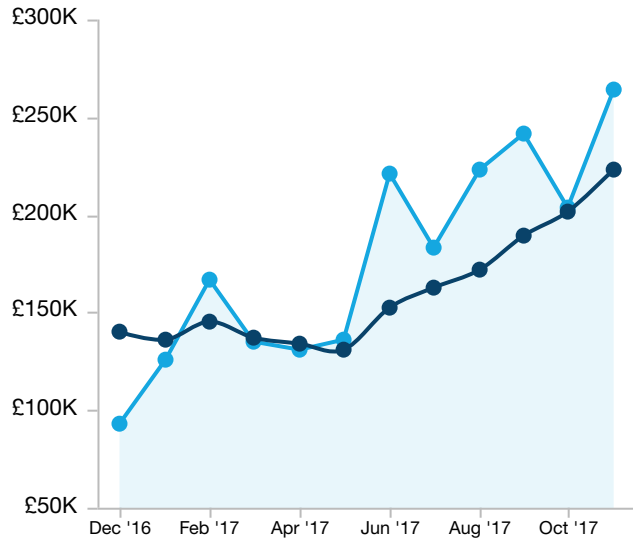


Cash Forecast



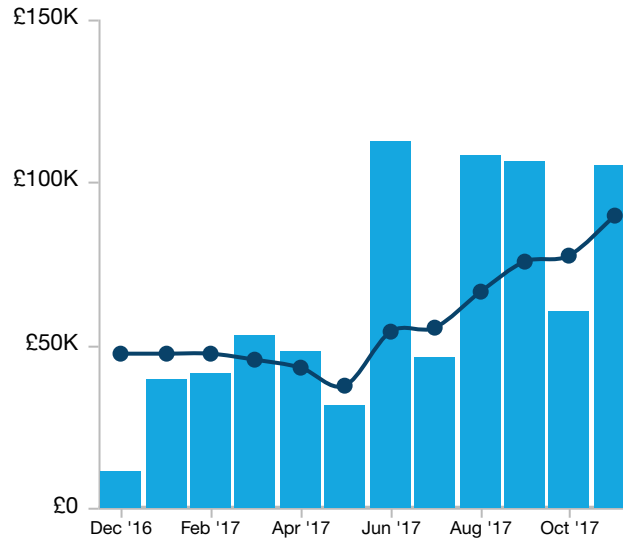
TRENDS AND FORECAST

Revenue – Trend



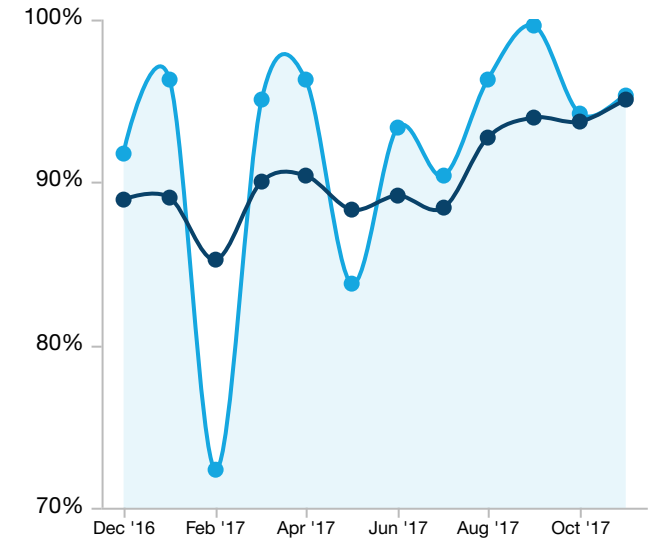
▲ Income ● Trend

Operating Profit – Trend



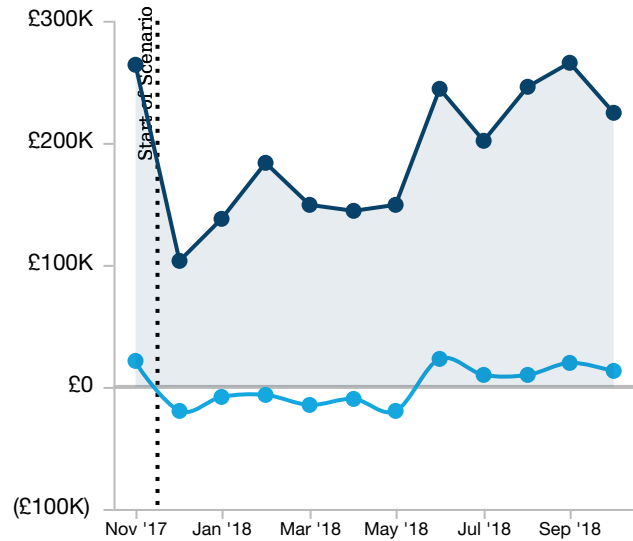
■ Operating Profit ● Trend

Gross Profit – Trend



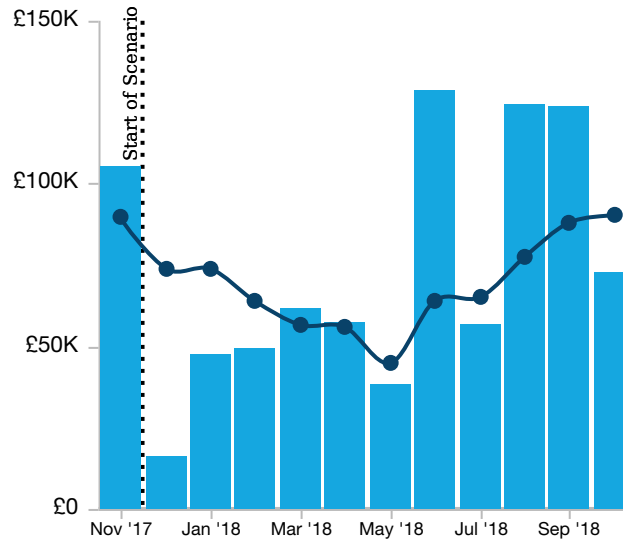
▲ Gross Profit % ● Trend

Revenue Forecast – Trend



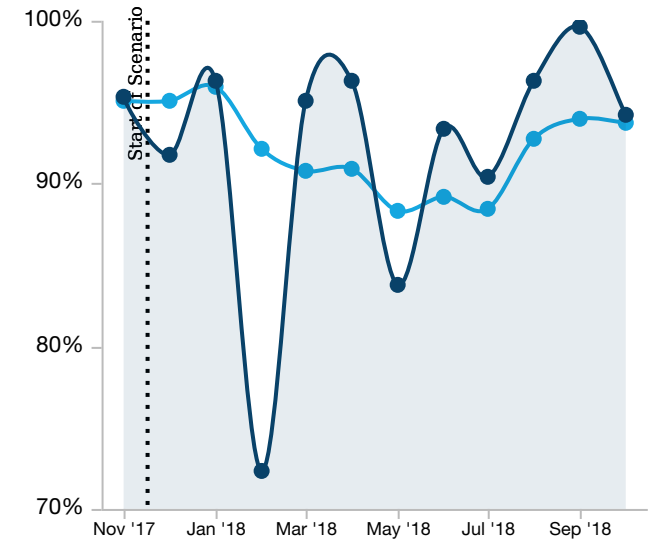
● Trend ▲ Income

Operating Profit Forecast – Trend



■ Operating Profit ● Trend

Gross Profit Forecast – Trend



● Trend ▲ Gross Profit %

GROWTH ANALYSIS

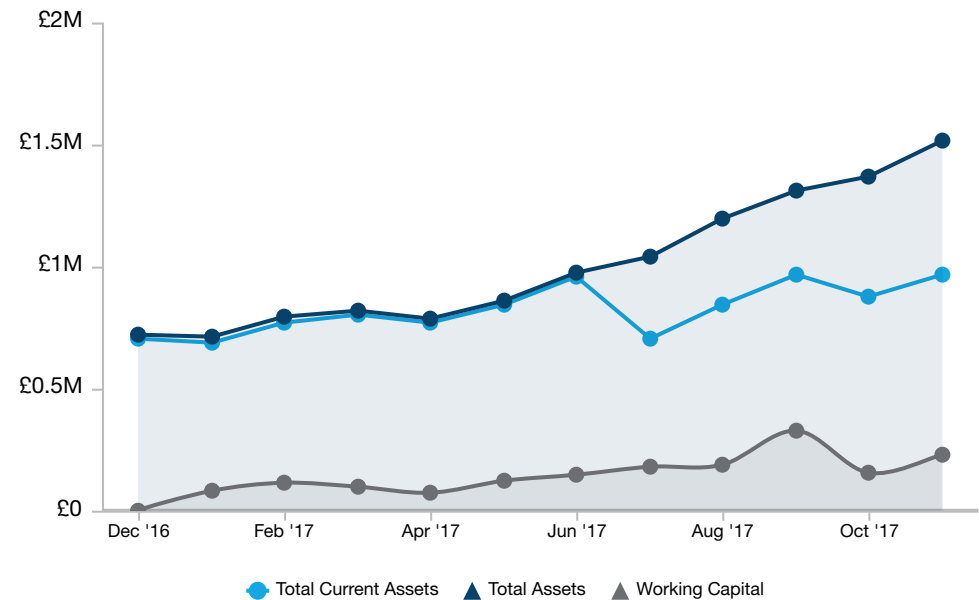
Key Drivers – vs Last Month (in Thousands)

	Oct '17	Nov '17		Period % Variance		Period Variance	2017-18 to date
Income	£204	£264	▲	30%	▲	£60	£1,098
EBIT	£60	£105	▲	75%	▲	£45	£526
Cost Of Sales	£12	£12	▲	6%	▲	£1	£40
Total Expenses	£132	£147	▲	11%	▲	£15	£532
Bank Accounts	£445	£416	▼	-6%	▼	(£28)	£314
Current Assets	£429	£547	▲	28%	▲	£119	£554
Total Assets	£1,371	£1,515	▲	11%	▲	£144	£1,666
Current Liabilities	£277	£316	▲	14%	▲	£39	£320
Total Liabilities	£277	£317	▲	14%	▲	£39	£320

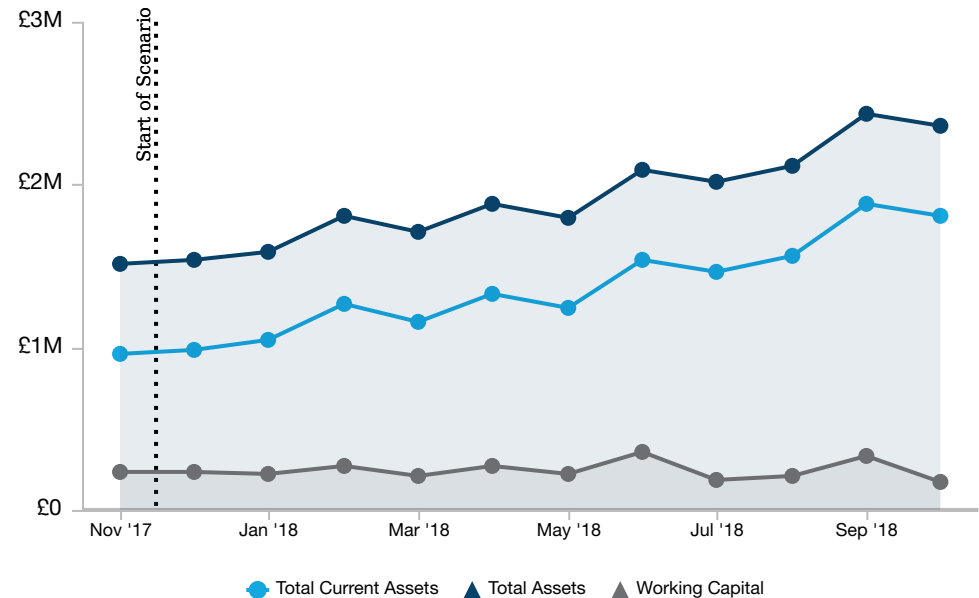
Key Drivers Forecast – Next 3 Quarters (in Thousands)

	30 Nov '17	28 Feb '18		Period % Variance		31 May '18	Period % Variance
Income	£709	£425	▼	-40%		£442	▲ 4%
EBIT	£271	£112	▼	-59%		£154	▲ 38%
Cost Of Sales	£25	£64	▲	158%		£37	▼ -43%
Total Expenses	£413	£248	▼	-40%		£251	▲ 1%
Bank Accounts	£416	£493	▲	18%		£694	▲ 41%
Current Assets	£547	£768	▲	40%		£547	▼ -29%
Total Assets	£1,515	£1,813	▲	20%		£1,793	▼ -1%
Current Liabilities	£316	£501	▲	58%		£324	▼ -35%
Total Liabilities	£317	£501	▲	58%		£324	▼ -35%

Asset and Capital Growth – Last 12 Months

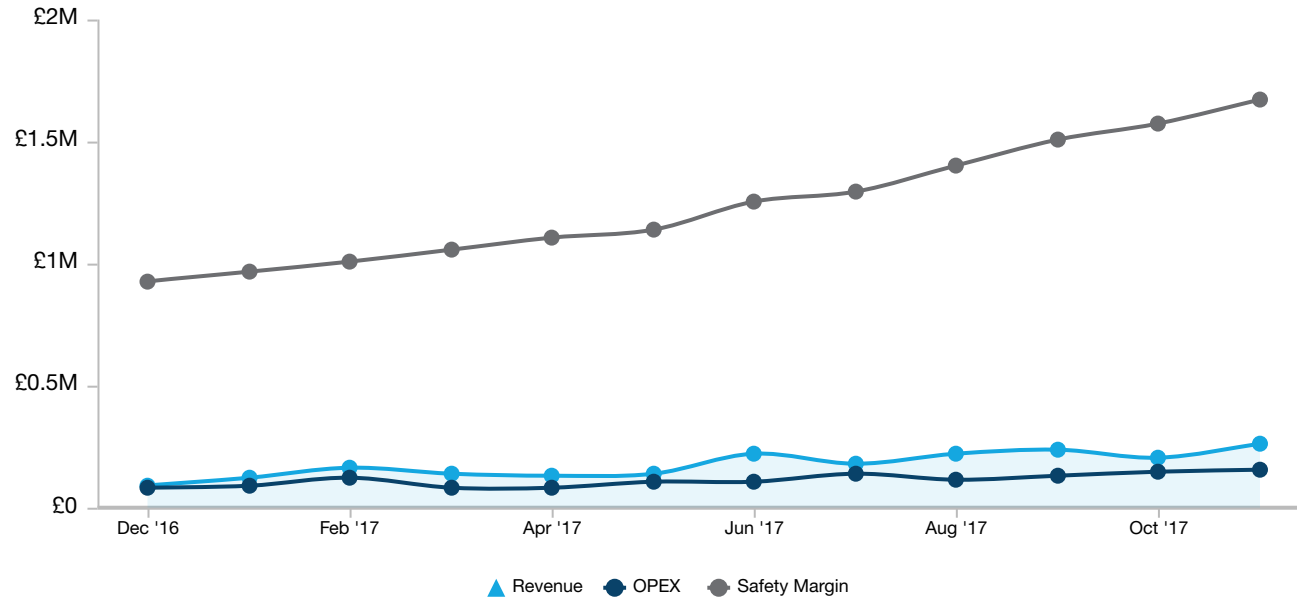


Asset and Capital Forecast – Next 12 Months

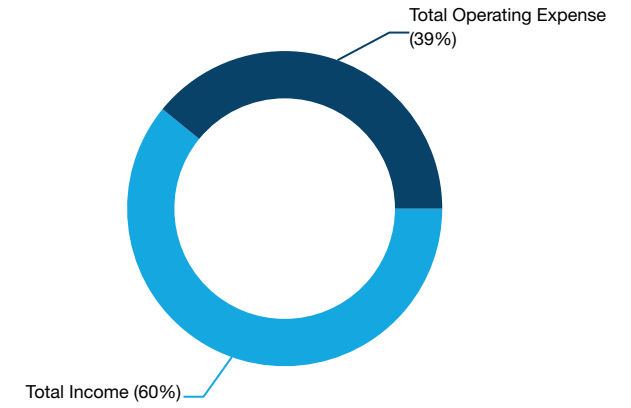


PROFITABILITY OVERVIEW

Safety Analysis



Income vs Expenses

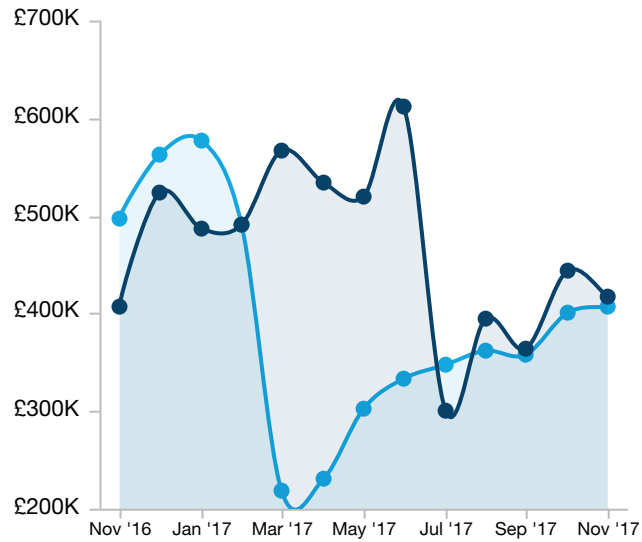


Profitability

	Feb '17	Mar '17	Apr '17	May '17	Jun '17	Jul '17	Aug '17	Sep '17	Oct '17	Nov '17	Total	2017-18 to date	Start/End % Variance
Gross Profit	£120,835	£128,503	£126,104	£113,740	£206,787	£165,758	£215,309	£240,450	£192,128	£251,840	£1,761,453	£1,057,993	▲ 108%
Gross Profit %	72.33%	95.03%	96.33%	83.76%	93.41%	90.38%	96.27%	99.67%	94.23%	95.30%	92.38%	96.38%	▲ 31.76%
Operating Profit	£40,991	£52,651	£48,223	£31,094	£112,448	£46,190	£107,957	£106,239	£60,047	£105,046	£710,885	£525,923	▲ 156%
Operating Profit Margin	0.24	0.39	0.37	0.23	0.51	0.25	0.48	0.44	0.29	0.40	0.37	0.48	▲ 62.02%
Earnings Before Interest & Tax	£40,991	£52,651	£48,223	£31,094	£112,448	£46,190	£107,957	£106,239	£60,047	£105,046	£710,885	£525,923	▲ 156%
Net Income	£40,991	£52,651	£48,223	£31,094	£112,448	£46,190	£107,957	£106,239	£60,047	£105,046	£710,885	£525,923	▲ 156%

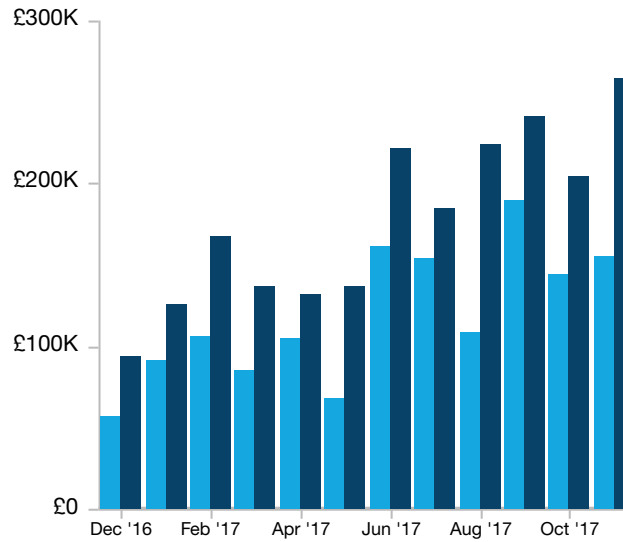
FINANCIAL SNAPSHOT

Available Cash



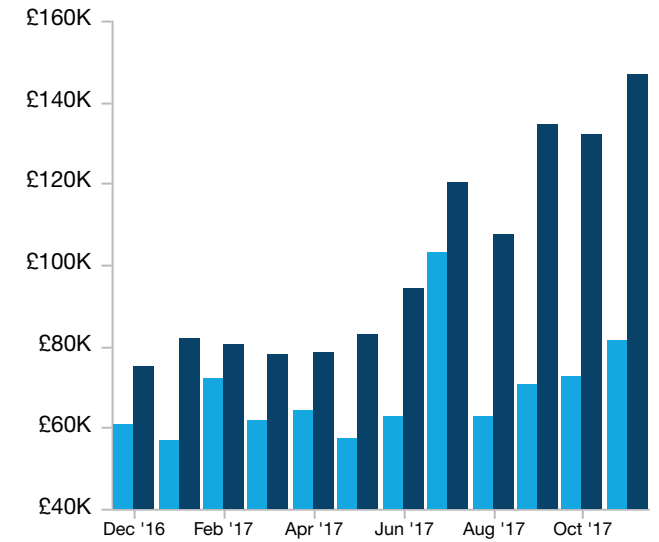
▲ 2015 - 2016 ▲ 2016 - 2017

Total Revenue



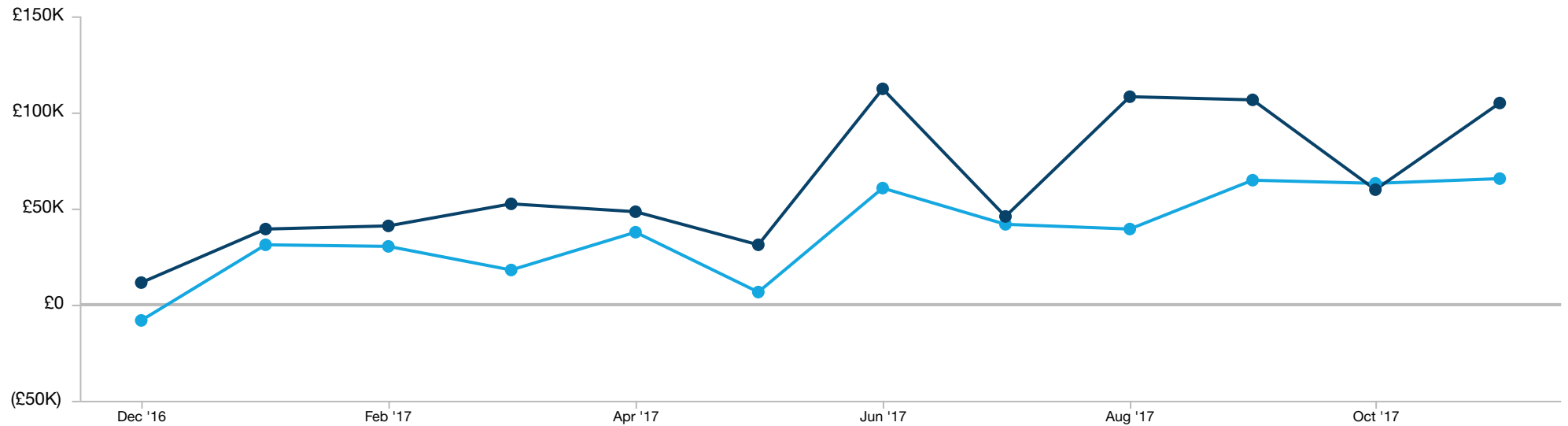
■ 2015 - 2016 ■ 2016 - 2017

Total Expenses



■ 2015 - 2016 ■ 2016 - 2017

Operating Profit



● 2015 - 2016 ● 2016 - 2017