ManuEng Demo Co Limited

Management Accounts to

May 21

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KPI SUMMARY

This page is normally a bespoke page that is set for the business highlighting what the finance manager/directors want to see on a one page performance overview. Typical measures include Staff efficiencies, Gors and Net Profit Margins and possible indication of breakeven points for the business. It is a page that is usually driven by the business in agreement with Onyx.

	Source	June	July	August	September	October	November	December	January	Febuary	March	April	May	YTD Total	Monthly Average
FINANCIAL'S															
Eng & Tool Sales	Sage	30,206	23,325	24,193	32,046	21,458	28,567	19,204	23,483	17,531	17,273	29,901	33,588	300,774	25,065
Spec Eng Sales	Sage	40,375	62,508	15,945	43,902	38,105	44,939	30,934	35,259	43,496	56,256	42,308	35,920	489,949	40,829
Postage	Sage	774	612	630	744	960	777	658	1,077	876	915	831	827	9,681	807
Trials/WIP		7,831	13,323	8,515	7,010	7,986	18,972	0	0	(19,058)	0	0	0	44,579	3,715
Other Misc. Income		98,919	153,144	39,066	107,560	93,513	110,126	75,818	86,395	106,570	137,849	103,714	88,014	1,200,690	100,057
Total Sales		**178,106**	**252,911**	**88,350**	**191,262**	**162,022**	**203,381**	**126,614**	**146,214**	**149,416**	**212,293**	**176,755**	**158,349**	**2,045,673**	**170,473**
No. of Transactions	Till	140	125	122	154	176	180	112	161	185	158	181	157	1,851	154
Turnover per Sale	Calc	216	187	198	208	122	159	171	146	95	109	165	214		166
Cost of Sales - Purchases	Accounts	28,356	29,542	13,941	(31,477)	21,901	(4,529)	14,964	15,613	23,154	25,793	21,034	32,888	191,179	15,932
Cost of Sales - Direct Exp (ex Lab)		5,559	1,432	2,422	11,976	8,617	41,655	(23,374)	6,612	8,263	10,926	7,797	3,902	85,788	7,149
GROSS PERFORMANCE		**144,190**	**221,937**	**71,986**	**210,763**	**131,505**	**166,256**	**135,024**	**123,989**	**117,999**	**175,574**	**147,924**	**121,559**	**1,768,706**	**147,392**
GPM %	Accounts	81%	88%	81%	110%	81%	82%	107%	85%	79%	83%	84%	77%	86%	86%
Wages Charges	Accounts	18,035	23,587	21,620	19,774	25,008	19,437	21,809	17,256	19,004	22,900	20,580	20,567	249,577	20,798
GROSS PROFIT Inc Labour		***126,156***	***198,351***	***50,366***	***190,989***	***106,497***	***146,819***	***113,215***	***106,733***	***98,994***	***152,674***	***127,344***	***100,992***	***1,519,129***	***126,594***
GPM % Inc Labour	Accounts	71%	78%	57%	100%	66%	72%	89%	73%	66%	72%	72%	64%	74%	73%
Directors & Admin	Accounts	2,184	2,276	2,079	2,193	2,278	2,378	7,152	1,771	627	2,322	1,612	2,115	28,988	2,416
Total Overheads	Accounts	12,188	10,521	10,316	10,832	10,371	11,265	12,422	9,668	11,333	11,173	15,701	32,761	158,552	13,213
EFFICIENCY															
Staff Efficiency	Calc	10%	9%	24%	10%	15%	10%	17%	12%	13%	11%	12%	13%	13%	13%
Overhead Efficiency	Calc	7%	4%	12%	6%	6%	6%	10%	7%	8%	5%	9%	21%	8%	8%
NET PERFORMANCE		**111,784**	**185,553**	**37,971**	**177,964**	**93,847**	**133,176**	**93,641**	**95,293**	**87,034**	**139,180**	**110,031**	**66,115**	**1,331,589**	**110,966**
NPM %		63%	73%	43%	93%	58%	65%	74%	65%	58%	66%	62%	42%	65%	65%
Break Even Sales		66,322	67,358	50,379	13,298	68,175	70,206	32,973	50,921	62,382	73,113	66,723	92,233	714,084	59,507
Per Sale Analysis															
No. of Transactions		140	125	122	154	176	180	112	161	185	158	181	157		
Turnover per Sale		1,272	2,023	724	1,242	921	1,130	1,130	908	808	1,344	977	1,009		
Purchases & Direct Exp per Order		242	248	134	(127)	173	206	(75)	138	170	232	159	234		
Direct Labour Costs per Order		129	189	177	128	142	108	195	107	103	145	114	131		
Gross Profit / Order		**901**	**1,587**	**413**	**1,240**	**605**	**816**	**1,011**	**663**	**535**	**966**	**704**	**643**		
Overheads per Order		103	102	102	85	72	76	175	71	65	85	96	222		
NET Profit / Order		**798**	**1,484**	**311**	**1,156**	**533**	**740**	**836**	**592**	**470**	**881**	**608**	**421**		

SUMMARY OF SHORT TERM Finance Position

Overall Short Term Liquidity	**£445,007**	**Payment Months**
Whats in the Bank ?	**(£10,108)**	
VAT Liability	(£12,192)	
PAYE & Wages Owing	(£4,226)	Monthly
Money Owed to Suppliers	(£71,110)	On-Going
Money Outstanding from Customers	£542,643	On-Going

This shows the short term finance position of the company and is a good indicator of what funds are available for working capital should everything that is due in and paid out over the next 90 days be processed.

It's a good measure of what working capital can be available soon and also what could be spent on fixed asset investments if cash realisation was to be imminent.

PROFIT AND LOSS SUMMARY

	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Total
Sales														
Engineering & Toolmaking	30,206	23,325	24,193	32,046	21,458	28,567	19,204	23,483	17,531	17,273	29,901	33,588		300,774
Postage Charges	774	612	630	744	960	777	658	1,077	876	915	831	827		9,681
Trials/WIP	7,831	13,323	8,515	7,010	7,986	18,972	0	0	(19,058)	0	0	0		44,579
Spec Sales	40,375	62,508	15,945	43,902	38,105	44,939	30,934	35,259	43,496	56,256	42,308	35,920		489,949
Non Spec	70,657	109,388	27,904	76,829	66,684	78,644	54,135	61,704	76,119	98,448	74,040	62,860		857,410
OnLine Sales	28,263	43,755	11,162	30,731	26,674	31,457	21,654	24,681	30,447	39,379	29,616	25,144		342,964
Lubrication	0	0	0	0	156	25	30	10	5	23	59	9		315
	178,106	**252,911**	**88,350**	**191,262**	**162,022**	**203,381**	**126,614**	**146,214**	**149,416**	**212,293**	**176,755**	**158,349**		**2,045,673**
Purchases														
Mat'l Type 1	396	2,037	1,597	490	733	721	0	1,147	452	2,151	485	721		10,931
Mat'l Type 2	490	1,513	533	537	1,339	1,274	543	849	950	1,137	640	398		10,203
Mat'l Type 3	338	481	551	182	476	390	235	0	799	631	407	220		4,709
Mat'l Type 4	239	604	199	68	0	503	0	477	70	66	245	293		2,763
Mat'l Type 5	2,377	1,249	1,438	1,445	2,441	575	300	(337)	(1,409)	248	333	225		8,885
Outwork Repairs	14,131	21,878	5,581	15,366	13,337	15,729	10,827	12,341	15,224	19,690	14,808	12,572		171,482
Outwork Factored	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Purchases	10,384	1,779	4,043	8,010	3,574	2,245	3,059	1,137	5,376	1,871	4,116	1,636		47,231
Other Purchases	0	0	0	0	0	0	0	0	1,607	0	0	0		1,607
Other Purchases	0	0	0	0	0	0	0	0	86	0	0	0		86
Opening Stock	70,730	70,730	70,730	70,730	128,305	128,305	154,272	154,272	154,272	154,272	154,272	154,272		1,465,160
Closing Stock	(70,730)	(70,730)	(70,730)	(128,305)	(128,305)	(154,272)	(154,272)	(154,272)	(154,272)	(154,272)	(154,272)	(137,448)		(1,531,878)
	28,356	**29,542**	**13,941**	**(31,477)**	**21,901**	**(4,529)**	**14,964**	**15,613**	**23,154**	**25,793**	**21,034**	**32,888**		**191,179**
Direct Expenses														
Sub-Contractors	4,210	65	1,843	5,551	350	0	1,260	3,439	1,594	1,835	5,939	2,344		28,430
Production Gross Wages	16,348	21,433	19,718	18,115	22,838	17,656	21,809	17,256	19,004	22,900	20,580	20,567		238,224
Production Ers NI	0	0	0	0	0	0	0	0	0	0	0	0		0
Employers NIC	1,687	2,154	1,901	1,659	2,170	1,782	2,194	1,744	2,089	2,482	0	1,065		20,927
Advertising	40	1,235	(145)	68	1,209	380	14	0	245	200	373	300		3,919
Marketing	654	132	538	250	2,200	567	0	0	1,271	0	1,067	79		6,757
Machine Parts, Repairs & Maintenance	656	0	187	2,558	871	0	0	0	0	2,669	419	114		7,474
Trials/WIP	0	0	0	3,548	3,987	40,708	(26,842)	1,429	3,064	3,740	0	0		29,634
	23,594	**25,019**	**24,042**	**31,750**	**33,625**	**61,092**	**(1,565)**	**23,869**	**27,268**	**33,826**	**28,377**	**24,468**		**335,364**
Gross Profit/(Loss)	**126,156**	**198,351**	**50,366**	**190,989**	**106,497**	**146,819**	**113,215**	**106,733**	**98,994**	**152,674**	**127,344**	**100,992**		**1,519,129**
														74%
Overheads														
General Rates & Water	1,068	1,068	1,068	1,068	1,068	1,849	1,068	1,068	1,068	1,068	1,077	1,868		14,407
Heating & Lighting	297	1,303	1,422	707	1,265	1,451	1,899	1,275	1,842	1,199	2,145	1,104		15,908
Telephone	159	166	148	154	160	157	168	159	164	155	153	150		1,895
Insurances	774	460	1,258	444	444	713	366	366	452	366	366	366		6,377
Repairs & Renewals	0	0	0	56	65	0	0	0	0	0	366	0		487
Motor Expenses	2,341	28	0	179	306	443	566	237	430	155	107	59		4,852
Equipment Hire	446	123	68	674	163	68	501	142	87	521	(291)	87		2,590
Refuse Collection	215	0	0	215	0	0	215	0	112	228	0	0		983
Admin Wages	1,921	2,401	2,129	2,011	2,464	1,993	2,434	1,997	2,082	2,495	2,014	1,993		25,935
Office Machine Maintenance	0	0	0	0	0	0	0	0	0	0	0	0		0
Apprenticeship	0	103	0	0	112	0	85	672	0	116	116	0		1,204
Entertaining & Dining Out	114	485	0	469	54	0	0	0	78	803	0	248		2,251
Audit & Accountancy	1,469	450	450	450	450	450	463	450	450	450	450	950		6,932
Laundry & Cleaning Materials	86	188	147	160	61	74	65	145	218	96	145	701		2,085
Subscriptions	78	81	81	44	0	0	0	0	0	0	0	175		459
Printing & Stationery	76	394	578	239	241	176	147	96	224	65	202	121		2,559
Donations	17	0	0	240	0	0	0	0	0	0	0	0		257
Postage Stamps	0	103	0	0	52	0	103	0	217	0	0	102		576
Sage Annual Cover	128	133	133	133	133	133	133	133	133	133	133	133		1,589
Exchange Rate Variance	58	54	38	(90)	202	6	31	157	81	22	209	101		866
Health & Safety	196	154	48	28	130	64	(2)	0	91	99	77	181		1,066
Professional	1,076	926	1,139	926	926	526	432	463	526	463	526	400		8,329
Legal Fees	0	0	0	0	0	0	0	12	0	0	41	0		54
Bad Debts	0	0	0	0	0	1,215	0	349	0	0	4,295	357		6,216
Directors' Remuneration	760	950	760	760	950	760	969	779	779	974	846	846		10,133
Bank Charges & Interest	1,424	1,326	1,319	1,433	1,328	1,618	6,183	992	(152)	1,348	765	1,269		18,855
Web Site Hosting	1	309	309	309	309	309	309	309	349	326	1,826	700		5,367
Busy Bees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	37	0	0	0	0	0	0	0	75		111
Car Hire	(49)	0	0	261	0	0	0	0	0	294	0	352		857
Sales ledger write off	0	0	0	0	(53)	0	0	0	0	(4)	0	2		(55)
Travel	158	0	0	98	5	0	1,757	0	1,091	461	28	57		3,657
Subsistence	0	0	0	0	0	0	0	0	0	0	0	0		0
IT Expenses	315	20	504	402	199	20	65	20	20	44	99	91		1,798
Depreciation	0	0	0	0	0	0	0	0	0	0	0	20,770		20,770
Directors Pension	810	1,125	315	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125		12,375
Premises Insurance	432	447	481	493	493	493	493	493	493	493	493	493		5,794
	14,372	**12,798**	**12,396**	**13,025**	**12,649**	**13,643**	**19,574**	**11,440**	**11,960**	**13,494**	**17,313**	**34,877**		**187,540**
Net Profit/(Loss):	**111,784**	**185,553**	**37,971**	**177,964**	**93,847**	**133,176**	**93,641**	**95,293**	**87,034**	**139,180**	**110,031**	**66,115**		**1,331,589**

ManuEng Co Limited

Balance Sheet to

May-21

The Balance Sheet shows a snapshot of the business position at a point in time. It is not reporting performance, more so its reporting the current financial situation after peformance has been considered. In simple terms:
What Assets does the company have, What is Owed to the Business, What is Owing from the Business and What is in the Bank

	to May 21		to May 20		Movement	
Fixed Assets						
Freehold Property	53,205		53,205		0	
Plant and Machinery - Additions	-60,000		43,441		-103,441	
Plant and Machinery	119,139		35,411		83,728	
Office Equipment	3,009		3,218		-209	
Furniture and Fixtures	306		359		-54	
		115,659		**135,635**		**-19,976**
Current Assets						
WIP	731,807		0		731,807	
Stock	167,238		90,520		76,717	
Trials Control Account	22,869		0		22,869	
Trade Debtors	542,643		100,124		442,519	
Subsidiary Shares	100		100		0	
Prepayments	16,086		21,449		-5,363	
		1,480,743		**212,193**		**1,268,550**
Bank Accounts						
Bank A/C 1	-45,333		-21,186		-24,147	
Bank A/C 2	365		365		0	
Bank A/C 3	307		146		161	
Bank A/C 4	0		212		-212	
Bank A/C 5	130		1,345		-1,215	
Bank A/C 6	1,421		-979		2,400	
Bank A/C 7	-2,514		65		-2,579	
Euro A/C	65		-3,349		3,414	
Dollar A/C	-1,059		341		-1,400	
C/Card A/C	1		6,000		-5,999	
Control A/C	36,507		0		36,507	
		-10,108		**-17,038**		**6,930**
Short Term Creditors						
Creditors Control Account	-71,110		-68,104		-3,006	
Afterdate Purchase A/C	0		0		0	
Other Creditors	-132		-132		0	
Accruals	0		0		0	
VAT	-12,192		-10,613		-1,578	
Wages Control Account	-3,229		0		-3,229	
P.A.Y.E.	-4,226		-5,089		864	
Pension Fund	0		0		0	
Wages Accrual	0		0		0	
Import Tax & Other Delivery Charges	431		431		0	
Deferred Tax	9,712		0		9,712	
		-80,745		**-83,508**		**2,763**
Current Assets Less Current Liabilities		**1,389,890**		**111,647**		**1,278,242**
Hire Purchase/Lease						
HP Loan 1	-0		-10,988		10,988	
HP Loan 2	-6,234		-11,526		5,292	
HP Loan 3	-16,418		-24,628		8,209	
HP Loan 4	-26,325		0		-26,325	
		-48,978		**-47,141**		**-1,836**
Loans						
DLA A/C 1	-235		-235		0	
DLA A/C 2	52,960		22,800		30,160	
DLA A/C 3	14,140		11,552		2,588	
DLA A/C 4	20,575		4,443		16,132	
DLA A/C 5	-54,821		-34,821		-20,000	
DLA A/C 6	-3,500		-1,500		-2,000	
Variable Bank Loan	-26,795		-33,362		6,568	
		2,324		**-31,124**		**33,448**
Total Assets Less Total Liabilities		**1,458,895**		**169,017**		**1,289,878**
Capital & Reserves						
Profit & Loss A/C	47,005		-23,164		70,169	
Share Capital	2,668		2,668		0	
Capital Redemption Reserve	-568		-568		0	
Revaluation Reserve	78,201		78,201		0	
Current Yr Profits	1,331,589		111,881		1,219,708	
Total Capital & Reserves		**1,458,895**		**169,017**		**1,289,878**
		-0		-0		0

Aged Debtors Report as at May 2021 - Money Owed from Customers

Name	Balance	Future	Current	Period 1	Period 2	Period 3	Older
Customer 1	25,276	0	15,514	9,762	0	0	0
Customer 2	17,527	0	8,346	9,181	0	0	0
Customer 3	971	0	568	120	0	283	0
Customer 4	7,462	0	0	7,462	0	0	0
Customer 5	3,081	0	619	908	494	1,060	0
Customer 6	2,728	0	1,067	1,661	0	0	0
Customer 7	4,608	0	4,608	0	0	0	0
Customer 8	4,373	0	1,109	1,687	1,578	0	0
Customer 9	11,993	0	4,769	6,131	0	874	220
Customer 10	5,760	0	383	5,377	0	0	0
Customer 11	3,062	0	0	3,062	0	0	0
Customer 12	7,939	0	3,756	4,008	0	175	0
Customer 13	10	0	0	0	0	10	0
Customer 14	2,066	0	1,358	0	0	0	708
Customer 15	4,086	0	4,086	0	0	0	0
Customer 16	1,402	0	712	146	544	0	0
Customer 17	2,196	0	502	0	1,693	0	0
Customer 18	2,394	0	0	0	744	600	1,050
Customer 19	1,498	0	0	1,498	0	0	0
Customer 20	20	0	20	0	0	0	0
Customer 21	1,288	0	0	0	0	322	966
Customer 22	83	0	0	0	0	83	0
Customer 23	1,248	0	0	0	1,241	7	0
Customer 24	600	0	600	0	0	0	0
Customer 25	(84)	0	0	0	0	0	(84)
Customer 26	885	0	885	0	0	0	0
Customer 27	858	0	0	298	138	0	423
Customer 28	515	0	338	0	0	0	177
Customer 29	1,651	0	914	425	312	0	0
Customer 30	803	0	0	28	0	775	0
Customer 31	715	0	0	0	0	0	715
Customer 32	1,423	0	0	712	712	0	0
Customer 33	668	0	0	668	0	0	0
Customer 34	476	0	0	0	476	0	0
Customer 35	443	0	0	429	0	7	7
Customer 36	1,613	0	1,613	0	0	0	0
Customer 37	393	0	0	0	0	393	0
Customer 38	80	0	0	107	0	0	(26)
Customer 39	383	0	0	383	0	0	0
	138,841	**0**	**64,723**	**55,170**	**12,644**	**1,148**	**5,156**

Aged Creditor Report as at May 21 - Money owed to Suppliers

Name	Balance	Future	Current	Period 1	Period 2	Period 3	Older
Supplier 1	803.04	0.00	267.00	170.40	32.04	333.60	0.00
Supplier 2	2,033.00	0.00	600.00	0.00	0.00	0.00	1,433.00
Supplier 3	616.56	0.00	616.56	0.00	0.00	0.00	0.00
Supplier 4	20.68	0.00	20.68	0.00	0.00	0.00	0.00
Supplier 5	293.88	0.00	0.00	0.00	0.00	293.88	0.00
Supplier 6	550.00	0.00	550.00	0.00	0.00	0.00	0.00
Supplier 7	1,205.07	0.00	1,205.07	0.00	0.00	0.00	0.00
Supplier 8	1,085.59	0.00	591.00	402.00	92.59	0.00	0.00
Supplier 9	403.20	0.00	403.20	0.00	0.00	0.00	0.00
Supplier 10	987.60	0.00	512.40	144.00	187.20	144.00	0.00
Supplier 11	1,172.88	0.00	605.88	567.00	0.00	0.00	0.00
Supplier 12	215.47	0.00	141.84	73.63	0.00	0.00	0.00
Supplier 13	169.69	0.00	0.00	0.00	169.69	0.00	0.00
Supplier 14	136.80	0.00	136.80	0.00	0.00	0.00	0.00
Supplier 15	33.54	0.00	0.00	0.00	0.00	0.00	33.54
Supplier 16	87.12	0.00	0.00	78.12	0.00	9.00	0.00
Supplier 17	144.00	0.00	144.00	0.00	0.00	0.00	0.00
Supplier 18	(2,651.30)	0.00	0.00	0.00	0.00	0.00	(2,651.30)
Supplier 19	826.95	0.00	0.00	826.95	0.00	0.00	0.00
Supplier 20	6,532.72	0.00	4,208.78	2,323.94	0.00	0.00	0.00
Supplier 21	(6.65)	0.00	0.00	0.00	(6.65)	0.00	0.00
Supplier 22	72.18	0.00	35.98	36.20	0.00	0.00	0.00
Supplier 23	346.55	0.00	88.19	138.36	120.00	0.00	0.00
Supplier 24	276.00	0.00	0.00	0.00	276.00	0.00	0.00
Supplier 25	414.02	0.00	414.02	0.00	0.00	0.00	0.00
Supplier 26	103.92	0.00	100.32	0.00	0.00	3.60	0.00
Supplier 27	(30.42)	0.00	0.00	0.00	0.00	0.00	(30.42)
Supplier 28	8,942.95	0.00	3,689.09	2,977.45	2,276.41	0.00	0.00
Supplier 29	108.10	0.00	0.00	0.00	108.10	0.00	0.00
Supplier 30	8,673.94	0.00	3,701.46	2,291.14	2,681.34	0.00	0.00
Supplier 31	2,301.07	0.00	715.05	1,105.16	480.86	0.00	0.00
Supplier 32	2,507.70	0.00	0.00	450.60	0.00	1,525.20	531.90
Supplier 33	72.00	0.00	0.00	0.00	0.00	0.00	72.00
Supplier 34	1,666.80	0.00	480.00	631.20	555.60	0.00	0.00
Supplier 35	48.70	0.00	0.00	0.00	0.00	48.70	0.00
Supplier 36	2,191.22	0.00	660.86	166.03	1,364.33	0.00	0.00
Supplier 37	1,210.28	0.00	87.27	281.98	841.03	0.00	0.00
Supplier 38	108.00	0.00	0.00	108.00	0.00	0.00	0.00
Supplier 39	118.80	0.00	118.80	0.00	0.00	0.00	0.00
Supplier 40	119.74	0.00	119.74	0.00	0.00	0.00	0.00
	71110.26	**0**	**24,281**	**18,932**	**25,869**	**1,888**	**141**

ManuEng Co Limited
Headcount Summary

Jobs	June	July	August	September	October	November	December	January	Febuary	March	April	May
Directors	2	2	2	2	2	2	2	2	2	2	2	2
Engineers	7	9	10	10	10	8	8	8	8	8	8	8
Production	1	1	1	1	1	1	1	1	1	1	1	1
Admin	1	1	1	1	1	1	1	1	1	1	1	1
	11	**13**	**14**	**14**	**14**	**12**	**12**	**12**	**12**	**12**	**12**	**12**

ManuEng Co Limited
Corporation Tax Guide

	Net Profit	Corp Tax Due @ 20%	Paid
June	£54,132	£10,826	
July	£91,729	£18,346	
August	£8,592	£1,718	
September	£117,924	£23,585	
October	£37,753	£7,551	
November	£67,099	£13,420	
December	£46,838	£9,368	
January	£42,958	£8,592	
February	£24,014	£4,803	
March	£53,937	£10,787	
April	£45,716	£9,143	
May	£9,091	£1,818	
Total	**£599,782**	**£119,956**	**£0**
Loss B/F	£0		
Less FYA - F&F	£0		
Profits Chargable to Tax	**£599,782**	**£119,956**	

The above is the Maximum you need to place aside for Tax.
Currently excludes Capital allowances on Fixed Assets Purchases.