

Pharmacy Limited

Management Accounts 12/13 to Month 20XX

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Pharmacy Ltd
KPI Summary

	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	YTD	Average/ Month
Prescription Sales	2,544	2,117	2,363	2,318	2,203	2,340	13,883	2,314
PPD Income	59,885	56,419	54,646	58,678	53,176	58,415	341,220	56,870
Shop Sales	4,041	3,822	4,781	3,970	3,601	3,738	23,953	3,992
Commission	0	195	108	235	123	225	886	148
Other Income	0	48	0	49	24	39	160	27
Total	66,469	62,601	61,898	65,250	59,127	64,757	380,102	63,350
Purchases Incl Locum Fee's	42,048	43,224	38,914	37,636	39,283	39,422	240,527	40,088
Admin Salaries	4,048	4,171	4,800	4,846	4,821	8,977	31,663	5,277
Stock								
Total	46,096	47,395	43,714	42,482	44,104	48,399	272,190	45,365
<i>GROSS PERFORMANCE</i>	20,373	15,206	18,184	22,768	15,023	16,358	107,912	17,985
GPM %	31%	24%	29%	35%	25%	25%	28%	28%
Total Overheads	10,157	36,953	5,906	4,541	4,131	6,315	68,003	11,334
Total Dep'n & Amortisation	0	0	0	0	0	0	0	0
<i>EFFICIENCY</i>								
Staff Efficiency	6%	7%	8%	7%	8%	14%	8%	8%
Overhead Efficiency	15%	59%	10%	7%	7%	10%	18%	18%
<i>NET PERFORMANCE Ex Dep'n</i>	10,216	-21,747	12,278	18,227	10,892	10,043	39,909	6,652
NPM %	15%	-35%	20%	28%	18%	16%	10%	10%
Prescription Charges - <i>PPD schedule</i>	2,632	2,448	2,509	2,318	2,219	2,165	14,290	2,382
No of Prescriptions @ £7.65	344	320	328	303	290	283	1,868	311

Pharmacy Ltd - P&L Statement

	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	TOTAL	
Turnover:								
NHS-PCT Sales	62,428	58,536	57,009	60,996	55,379	60,755	355,103	93%
Shop Sales - 5%	212	202	165	193	157	118	1,047	0%
Shop Sales - Std Rated	3,710	3,542	4,581	3,659	3,415	3,570	22,477	6%
Shop Sales - ZR	119	78	35	118	29	50	429	0%
Commissions	-	195	108	235	123	225	886	0%
Other Income	-	48	-	49	24	39	160	0%
TOTAL Sales	66,469	62,601	61,898	65,250	59,127	64,757	380,102	100%
Less Cost of Sales								
Opening Stock	-	-	-	-	-	-	0	
Closing Stock	-	-	-	-	-	-	0	
Shop & Pharma Purchases	41,035	42,221	38,280	37,146	38,279	38,587	235,548	
Discounts Received	- 77	- 90	- 103	- 97	- 31	- 33	-431	
TOTAL Purchases	40,958	42,131	38,177	37,049	38,248	38,554	235,117	
COGS Profit	25,511	20,470	23,721	28,201	20,879	26,203	144,985	
COGs Margin	38%	33%	38%	43%	35%	40%	38%	
Direct Expenses								
Admin Salaries	4,204	4,249	4,695	4,745	4,712	8,726	31,331	
Locum Fees	1,090	1,093	737	587	1,035	868	5,410	
Employers NI	99	104	105	101	109	450	968	
Sick Pay deduction	- 255	- 182	-	-	-	- 199	-636	
TOTAL Direct Costs	5,138	5,264	5,537	5,433	5,856	9,845	37,073	
GROSS PROFIT:	20,373	15,206	18,184	22,768	15,023	16,358	107,912	
Gross Margin	31%	24%	29%	35%	25%	25%	28%	
Less Expenses:								
Advertising	-	-	-	-	-	-	0	
Directors Pension	900	900	900	900	900	900	5,400	
Directors salaries	1,298	1,298	1,298	1,298	1,298	2,233	8,723	
Rent	-	-	-	-	-	-	0	
Contributions to an Employment Benefit Trust	-	-	-	-	-	-	0	
Water Rates	-	-	-	124	-	-	124	
General Rates	-	-	-	-	-	-	0	
Electricity	-	-	390	-	-	384	774	
Gas	26	-	-	113	-	-	139	
Fuel and Oil	59	130	97	98	167	190	741	
Repairs & Servicing	-	-	-	-	-	-	0	
Licencing	-	-	-	-	-	-	0	
Vehicle Insurance	-	-	-	-	-	-	0	
Vehicle Leasing	-	-	-	-	27	-	27	
Misc Motor Expenses	-	-	-	-	-	-	0	
Travel	-	-	-	-	-	-	0	
Entertainment	-	-	259	-	-	-	259	
Subsistence	5	4	19	2	1	15	44	
Printing	-	-	-	-	-	-	0	
Postage & carriage	25	58	7	13	1	34	138	
Telephone	-	107	-	-	122	-	229	
Stationery	-	21	18	-	37	19	95	
IT expenses	200	200	200	200	200	200	1,200	
Legal fees	-	-	-	-	-	-	0	
Audit and accounting fees	475	475	475	475	475	475	2,850	
EBT Trust Fee	-	100	-	-	-	-	100	
Professional Fees	716	32,549	1,098	-	-	-	34,363	
Equipment hire	15	15	15	15	15	15	90	
Cleaning	222	-	42	306	15	255	840	
Premises expenses	-	-	-	-	-	580	580	
Bank Charge	5,999	8	7	6	-	7	6,027	
Credit Charges	46	41	41	33	32	36	229	
Interest Paid	-	961	940	958	489	886	4,234	
Subscriptions	171	86	-	-	354	86	697	
Training costs	-	-	-	-	-	-	0	
Insurance	-	-	-	-	-	-	0	
Charity Donation	-	-	100	-	-	-	100	
TOTAL	10,157	36,953	5,906	4,541	4,131	6,315	68,003	
Net Profit	10,216	-21,747	12,278	18,227	10,892	10,043	39,909	
NET Operating Margin	15%	-35%	20%	28%	18%	16%	10%	

Pharmacy Ltd

Balance Sheet to March 2013

	DR	CR
Fixed Assets		
Goodwill	842,459	
Computer Equipment	0	
Motor Vehicle	1,105	
Fixtures and Fittings	6,525	
		850,089
Debtors		
Debtors Control Account	0	
Stock	74,826	
Accruals	0	
		74,826
Bank Accounts		
Current Account	21,370	
Petty Cash	5,263	
HSBC Merchant	284	
Till Overs & Unders	32	
PDD Payments	111,730	
Directors Expense Account	0	
InterCo / Rental Account	20,000	
		158,678
Short Term Creditors		
Creditors Control Account	-92,058	
VAT	13,665	
PAYE & NI Control	-1,212	
Net Wages	-4,217	
Provisions	0	
Corporation Tax	-18	
		-83,840
Current Assets Less Current Liabilities		149,665
Long Term Liabilities		
Lloyds TSB Loan - Variable		-197,028
Lloyds TSB Loan - Fixed		-195,683
Directors Loan		
DLA 1 - Directors Loan		-566,845
Total Assets Less Total Liabilities		40,195
Capital & Reserves		
Reserves	286	
P&L Account	39,909	
Total Capital & Reserves		40,195

Stretonette Ltd

Finance Pack to March 2013

Item	Progress to Date	Value	Action & Sign-up	Review Date
Profit	Summary of Profit Position Vs Budget or Benchmarked against peer group.			
Directors	Action for Directors based on Finance Info....			
Fixed Assets	Goodwill amortisation will be shown on the P&L monthly.		Pharmacy to email Onyx	
Expenses	Mileage claims submitted on a monthly basis to process		Pharmacy to email Onyx	

Please print copy and confirm agreement and acknowledgement to the above actions and statements: Pharmacy Sign Off _____

Pharmacy Ltd Headcount

	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13
Director 1	1	1	1	1	1	1
Director 2	1	1	1	1	1	1
Locum 1	1	1	1	1	1	1
Locum 2	1	1	1	1	1	1
Locum 3	1	1	1	1	1	1
Locum 4	0	0	0	0	0	0
Locum 5	0	0	0	0	0	0
Shop Staff 1	1	1	1	1	1	1
Shop Staff 2	1	1	1	1	1	1
Shop Staff 3	0	0	0	0	0	0
Shop Staff 4	1	1	1	1	1	1
Shop Staff 5	1	1	1	1	1	1
Shop Staff 6	1	1	1	1	1	1
Shop Staff 7	1	1	1	1	1	1
	11	11	11	11	11	11

Aged Creditors Report for Pharmacy Ltd
For Date 31/03/2013

Supplier Name	Balance	Current	Feb '13	Jan '13	Dec '12	Older
Supplier 1	27,160	13,756	13,403	0	0	0
Supplier 2	570	0	0	0	0	570
Supplier 3	14,321	6,934	7,387	0	0	0
Supplier 4	1,198	1,198	0	0	0	0
Supplier 5	223	108	125	-11	0	0
Supplier 6	416	55	361	0	0	0
Supplier 7	450	450	0	0	0	0
Supplier 8	135	135	0	0	0	0
Supplier 9	2,591	1,247	1,344	0	0	0
Supplier 10	125	0	140	0	0	-15
Supplier 11	240	240	0	0	0	0
Supplier 12	54	54	0	0	0	0
Supplier 13	138	138	0	0	0	0
Supplier 14	1,725	682	1,043	0	0	0
Supplier 15	24,953	9,869	15,084	0	0	0
Supplier 16	62	0	62	0	0	0
Supplier 17	11,795	7,028	4,766	0	0	0
Supplier 18	420	420	0	0	0	0
Supplier 19	4,419	3,107	1,312	0	0	0
Supplier 20	468	0	468	0	0	0
Supplier 21	192	192	0	0	0	0
Supplier 22	55	55	0	0	0	0
Supplier 23	86	86	0	0	0	0
Supplier 24	17	0	17	0	0	0
Supplier 25	246	246	0	0	0	0
TOTALS:	92,058	46,001	45,513	-11	0	555