

3-Way Forecast

for

All Shops Group

August 2024

Prepared by Anne Enright

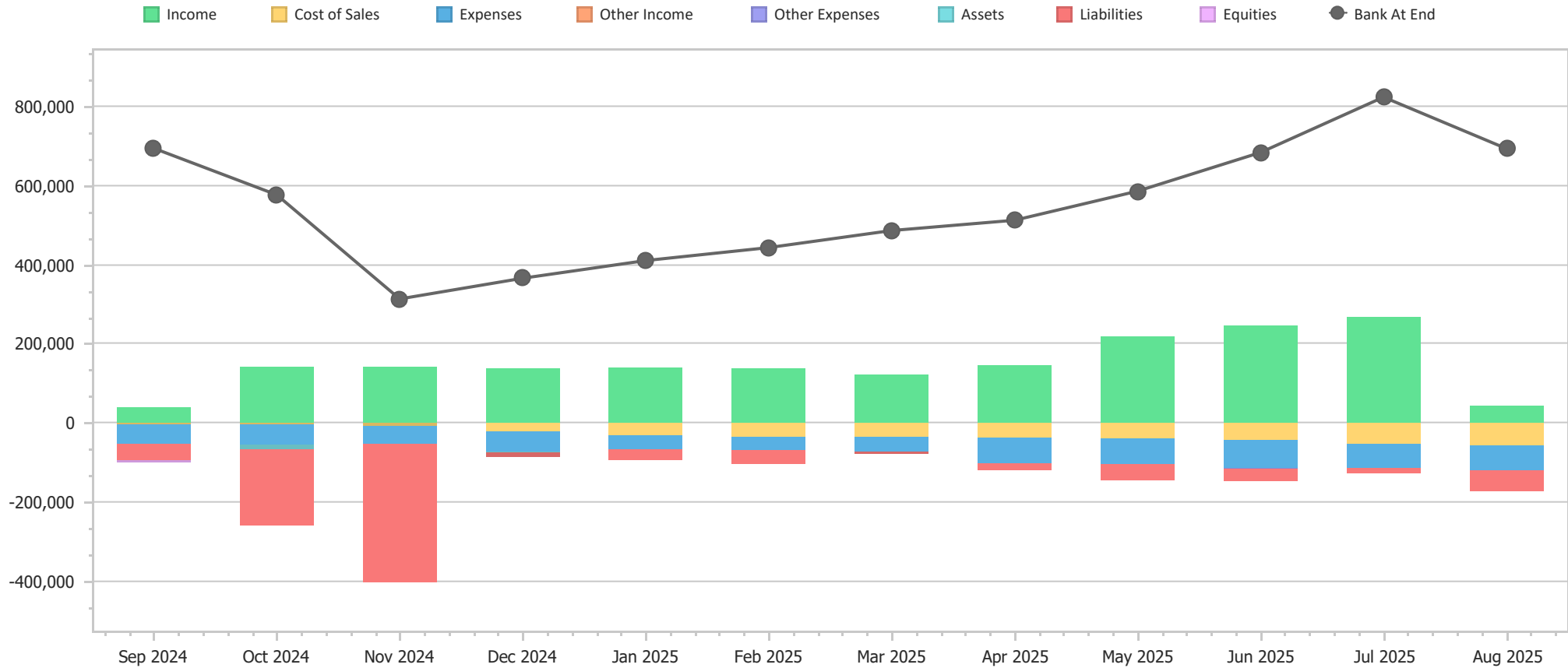
Best Accounting Partners



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Cashflow Forecast — All Shops

SEP 2024 — AUG 2025



Using actuals up to Aug 2024



Cashflow Forecast — All Shops

SEP 2024

	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Total
Bank at Beginning	755,916	694,779	576,987	313,470	365,885	410,608	443,417	486,592	512,644	586,336	684,158	824,195	755,916
Income													
International Sales	56	56	56	56	56	56	56	56	56	56	2,800	0	3,360
Consulting Revenue	19,840	48,869	58,397	46,997	36,055	35,024	41,643	36,358	36,063	36,528	49,164	41,227	486,166
Trading/Operating Activities	20,572	93,291	82,566	90,961	102,747	102,432	80,301	109,529	182,219	208,553	215,628	1,858	1,290,658
Other Revenue	(1,119)	(743)	(22)	0	0	0	0	0	0	0	0	0	(1,883)
Cash Inflows from Operation	39,350	141,473	140,996	138,014	138,858	137,513	122,000	145,943	218,339	245,137	267,592	43,084	1,778,300
Cost of Sales													
Total Cost of Sales	(3,879)	(3,490)	(6,015)	(16,085)	(23,566)	(26,214)	(27,659)	(29,073)	(30,959)	(35,351)	(42,848)	(47,423)	(292,562)
Opening Stock	0	0	0	0	0	0	0	0	(6)	(45)	(127)	(193)	(372)
Freight Inwards	(14)	(289)	(2,034)	(5,649)	(8,098)	(8,640)	(8,679)	(8,681)	(8,695)	(8,785)	(8,966)	(8,981)	(77,511)
Less: Closing Stock	0	0	0	0	0	0	0	(2)	(49)	(343)	(960)	(1,413)	(2,766)
Expense													
Insurance	0	0	0	0	0	0	0	2,473	2,473	2,473	0	0	7,420
Marketing	(876)	(899)	(1,066)	(1,604)	(1,623)	(2,033)	(2,602)	(1,649)	(709)	(1,460)	(3,840)	(6,051)	(24,412)
Operations	(9,713)	(11,479)	(8,201)	(9,714)	(8,725)	(7,173)	(7,673)	(7,773)	(9,847)	(12,908)	(17,946)	(18,775)	(129,928)
Administration	(671)	(425)	(13)	0	0	0	0	0	0	0	0	0	(1,109)
Staff costs	(29,791)	(30,501)	(27,359)	(31,298)	(17,664)	(17,268)	(17,504)	(47,506)	(46,519)	(46,704)	(28,192)	(21,617)	(361,925)
Occupancy	(8,445)	(8,911)	(9,187)	(9,564)	(8,776)	(8,598)	(9,691)	(10,418)	(10,531)	(12,777)	(12,308)	(16,342)	(125,547)
Cash Outflows from Operation	(53,389)	(55,995)	(53,875)	(73,914)	(68,452)	(69,926)	(73,808)	(102,629)	(104,842)	(115,901)	(115,186)	(120,794)	(1,008,712)



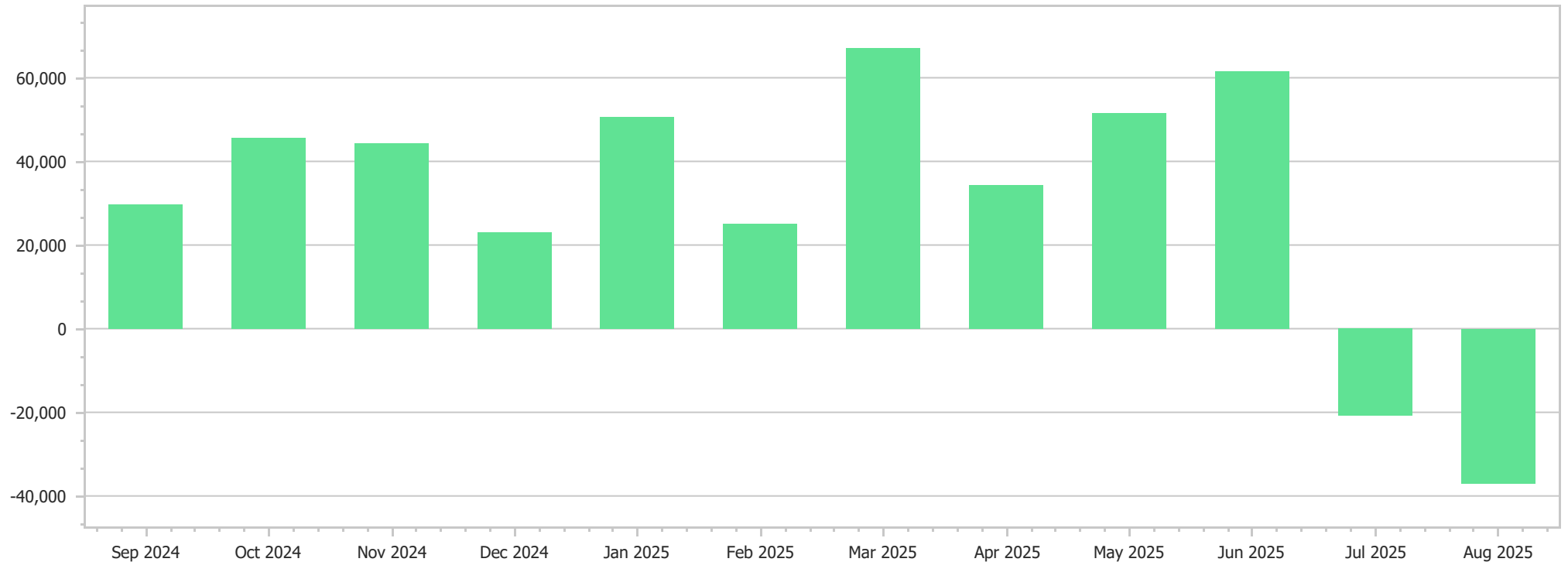
	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Total
Asset													
Non-Current Assets	0	(11,200)	0	0	0	0	0	0	0	0	0	0	(11,200)
Movement in Assets	0	(11,200)	0	0	0	0	0	0	0	0	0	0	(11,200)
Liability													
Current Liabilities	(11,334)	(32,182)	(245,264)	(4,495)	(17,494)	(280)	(280)	(12,441)	(280)	(19,094)	0	0	(343,142)
BAS Liabilities	(30,800)	(159,461)	(104,944)	(6,757)	(7,754)	(34,058)	(4,295)	(4,376)	(39,078)	(11,600)	(11,683)	(51,979)	(466,786)
Non-Current Liabilities	(425)	(427)	(430)	(433)	(436)	(439)	(442)	(445)	(448)	(451)	(454)	(457)	(5,285)
Movement in Liabilities	(42,558)	(192,071)	(350,638)	(11,685)	(25,683)	(34,777)	(5,017)	(17,261)	(39,805)	(31,144)	(12,136)	(52,436)	(815,213)
Equity													
Capital	(4,540)	0	0	0	0	0	0	0	0	0	0	0	(4,540)
Capital Inflows and Outflows	(4,540)	0	0	0	0	0	0	0	0	0	0	0	(4,540)
Income Tax													
New car loan interest	0	0	0	0	0	0	0	0	0	(270)	(233)	(230)	(732)
Other Outflows	0	0	0	0	0	0	0	0	0	(270)	(233)	(230)	(732)
Net Movement	(61,137)	(117,792)	(263,517)	52,415	44,723	32,809	43,175	26,053	73,691	97,822	140,037	(130,376)	(62,096)
Bank at End	694,779	576,987	313,470	365,885	410,608	443,417	486,592	512,644	586,336	684,158	824,195	693,819	693,819
Bank Overdraft	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Available Funds	794,779	676,987	413,470	465,885	510,608	543,417	586,592	612,644	686,336	784,158	924,195	793,819	793,819



Net Profit Forecast — All Shops

SEP 2024 - AUG 2025

Net Profit Budgets



P&L Forecast — All Shops

SEP 2024 - AUG 2025

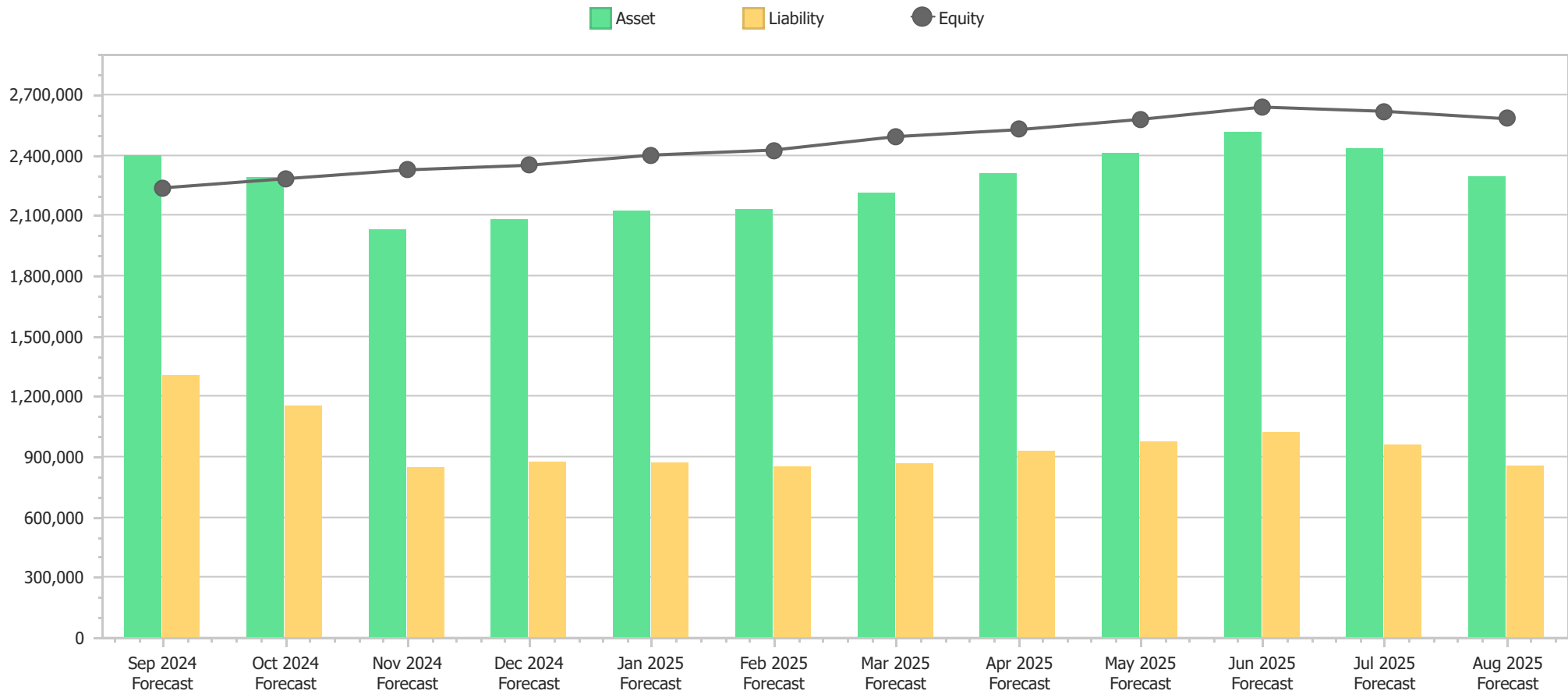
	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Projected Total
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
Income													
International Sales	51	51	51	51	51	51	51	51	51	51	2,545	0	3,055
Int + Domestic													
Consulting Revenue	40,554	55,010	47,287	33,980	32,176	29,933	45,700	33,055	33,477	36,728	38,469	25,024	451,393
Trading/Operating Activities	84,922	75,120	82,706	93,413	93,127	73,008	99,579	165,661	189,601	196,067	1,583	4,339	1,159,126
Total Income	125,528	130,181	130,043	127,444	125,354	102,992	145,329	198,767	223,129	232,846	42,598	29,363	1,613,573
Month on Month Growth													
Cost of Sales													
Total Cost of Sales	22,640	23,225	24,763	26,165	26,807	28,152	29,501	44,551	46,878	48,775	11,289	11,989	344,736
Opening Stock	0	0	0	0	0	0	0	176	176	176	509	509	1,547
Freight Inwards	7,891	7,891	7,891	7,891	7,891	7,891	7,891	8,299	8,299	8,299	5,091	5,091	90,314
Less: Closing Stock	0	0	0	0	0	0	0	1,327	1,359	1,359	2,121	2,121	8,287
Total Cost of Sales	30,531	31,116	32,654	34,056	34,698	36,042	37,392	54,353	56,712	58,609	19,011	19,710	444,884
Gross Profit	94,997	99,065	97,389	93,388	90,656	66,949	107,938	144,414	166,417	174,236	23,587	9,653	1,168,689
Gross Profit Margin	76%	76%	75%	74%	73%	65%	74%	73%	75%	75%	53%	33%	73%



	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Projected Total
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
Expense													
Insurance	0	0	0	0	0	0	0	(2,248)	(2,248)	(2,248)	0	0	(6,745)
Marketing	2,846	509	1,511	4,422	223	233	228	4,596	6,200	7,863	509	5,853	34,993
Operations	14,063	5,423	6,367	11,879	4,473	6,729	6,086	22,359	24,749	20,838	3,369	6,639	132,974
Staff costs	38,539	40,818	38,615	43,568	26,025	25,612	25,887	65,654	64,371	64,587	38,951	29,931	502,558
Occupancy	9,910	6,806	6,738	10,473	9,368	9,290	8,867	19,787	21,932	21,833	1,482	4,154	130,641
Total Expense	65,359	53,556	53,231	70,342	40,089	41,863	41,068	110,149	115,003	112,872	44,311	46,576	794,420
Operating Profit	29,638	45,508	44,158	23,046	50,566	25,087	66,869	34,265	51,414	61,364	(20,724)	(36,924)	374,269
Net Profit	29,638	45,508	44,158	23,046	50,566	25,087	66,869	34,265	51,414	61,364	(20,724)	(36,924)	374,269
Income Tax													
New car loan interest	0	0	0	0	0	0	0	0	0	270	233	230	732
Total Income Tax	0	0	0	0	0	0	0	0	0	270	233	230	732
Profit After Tax	29,638	45,508	44,158	23,046	50,566	25,087	66,869	34,265	51,414	61,095	(20,957)	(37,153)	373,537



Balance Sheet Forecast — All Shops



Balance Sheet Forecast — All Shops

SEP 2024

	Opening Balance	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025
Asset													
Bank Accounts	1,169,523	1,104,810	987,018	723,501	775,916	820,639	853,448	896,623	922,675	996,367	1,094,189	1,234,226	1,103,850
Current Assets	520,300	616,137	617,097	619,103	621,128	620,057	595,621	633,427	705,823	732,621	743,266	522,430	511,542
Non-Current Assets	678,492	677,955	687,883	686,610	685,301	685,046	684,792	684,537	683,164	680,712	678,222	678,222	678,222
Total Asset	2,368,314	2,398,902	2,291,997	2,029,213	2,082,345	2,125,741	2,133,861	2,214,587	2,311,662	2,409,700	2,515,676	2,434,877	2,293,614
Liability													
Current Liabilities	786,400	811,985	803,258	586,620	609,591	598,667	607,028	612,043	657,468	719,910	752,480	695,921	639,684
BAS Liabilities	424,563	407,374	264,115	174,242	181,790	185,980	161,090	170,374	188,203	172,834	185,595	182,765	135,349
Non-Current Liabilities	86,514	86,362	85,935	85,504	85,071	84,635	84,196	83,755	83,310	82,862	82,412	81,958	81,502
Total Liability	1,297,477	1,305,721	1,153,308	846,366	876,451	869,282	852,314	866,171	928,982	975,606	1,020,487	960,644	856,535
Net Assets	1,070,836	1,093,181	1,138,689	1,182,847	1,205,893	1,256,460	1,281,546	1,348,415	1,382,681	1,434,095	1,495,189	1,474,233	1,437,080
Equity													
Eliminations	20,141	20,141	20,141	20,141	20,141	20,141	20,141	20,141	20,141	20,141	20,141	20,141	20,141
Capital	2,189,136	2,217,388	2,262,896	2,307,054	2,330,100	2,380,666	2,405,753	2,472,622	2,506,887	2,558,302	2,619,396	2,598,440	2,561,287
Total Equity	2,209,277	2,237,528	2,283,037	2,327,195	2,350,241	2,400,807	2,425,894	2,492,763	2,527,028	2,578,442	2,639,537	2,618,581	2,581,428



Bank Movement — All Shops

JUL 2024 - JUN 2025

	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025
	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Bank at Beginning	732,537	737,854	755,916	694,779	576,987	313,470	365,885	410,608	443,417	486,592	512,644	586,336
Income												
International Sales	141,506	135,969	51	51	51	51	51	51	51	51	51	51
Domestic Sales	3,260	2,376	0	0	0	0	0	0	0	0	0	0
Int + Domestic	144,766	138,345	51	51	51	51	51	51	51	51	51	51
Consulting Revenue	30,966	19,203	40,554	55,010	47,287	33,980	32,176	29,933	45,700	33,055	33,477	36,728
Trading/Operating Activities	76,310	45,686	84,922	75,120	82,706	93,413	93,127	73,008	99,579	165,661	189,601	196,067
Other Revenue	(2,163)	(2,242)	0	0	0	0	0	0	0	0	0	0
Total Income	249,878	200,993	125,528	130,181	130,043	127,444	125,354	102,992	145,329	198,767	223,129	232,846
Month on Month Growth	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cost of Sales												
Total Cost of Sales	(7,219)	(7,325)	(22,640)	(23,225)	(24,763)	(26,165)	(26,807)	(28,152)	(29,501)	(44,551)	(46,878)	(48,775)
Opening Stock	0	0	0	0	0	0	0	0	0	(176)	(176)	(176)
Freight Inwards	0	0	(7,891)	(7,891)	(7,891)	(7,891)	(7,891)	(7,891)	(7,891)	(8,299)	(8,299)	(8,299)
Less: Closing Stock	0	0	0	0	0	0	0	0	0	(1,327)	(1,359)	(1,359)
Total Cost of Sales	(7,219)	(7,325)	(30,531)	(31,116)	(32,654)	(34,056)	(34,698)	(36,042)	(37,392)	(54,353)	(56,712)	(58,609)



	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025
	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Gross Profit	242,658	193,667	94,997	99,065	97,389	93,388	90,656	66,949	107,938	144,414	166,417	174,236
Gross Profit Margin	97%	96%	76%	76%	75%	74%	73%	65%	74%	73%	75%	75%
Expense												
Insurance	0	0	0	0	0	0	0	0	0	2,248	2,248	2,248
Marketing	(133,818)	(126,956)	(2,846)	(509)	(1,511)	(4,422)	(223)	(233)	(228)	(4,596)	(6,200)	(7,863)
Operations	(15,652)	(20,097)	(14,063)	(5,423)	(6,367)	(11,879)	(4,473)	(6,729)	(6,086)	(22,359)	(24,749)	(20,838)
Administration	(1,397)	(1,280)	0	0	0	0	0	0	0	0	0	0
Staff costs	(66,257)	(35,538)	(38,539)	(40,818)	(38,615)	(43,568)	(26,025)	(25,612)	(25,887)	(65,654)	(64,371)	(64,587)
Occupancy	(6,735)	(3,801)	(9,910)	(6,806)	(6,738)	(10,473)	(9,368)	(9,290)	(8,867)	(19,787)	(21,932)	(21,833)
Total Expense	(223,859)	(187,672)	(65,359)	(53,556)	(53,231)	(70,342)	(40,089)	(41,863)	(41,068)	(110,149)	(115,003)	(112,872)
Operating Profit	18,800	5,995	29,638	45,508	44,158	23,046	50,566	25,087	66,869	34,265	51,414	61,364
Net Profit	18,800	5,995	29,638	45,508	44,158	23,046	50,566	25,087	66,869	34,265	51,414	61,364
Income Tax												
New car loan interest	0	0	0	0	0	0	0	0	0	0	0	(270)
Total Income Tax	0	0	0	0	0	0	0	0	0	0	0	(270)
Profit After Tax	18,800	5,995	29,638	45,508	44,158	23,046	50,566	25,087	66,869	34,265	51,414	61,095
Asset												
Bank Accounts	(2,294)	(5,340)	0	0	0	0	0	0	0	0	0	0
Current Assets	19,253	0	(97,458)	(960)	(2,006)	(2,026)	1,071	24,435	(37,806)	(72,396)	(26,799)	(10,644)



	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025
	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Non-Current Assets	0	0	1,309	(9,927)	1,273	1,309	255	255	255	1,373	2,452	2,491
Total Asset	16,959	(5,340)	(96,149)	(10,887)	(733)	(716)	1,326	24,690	(37,551)	(71,023)	(24,347)	(8,154)
Liability												
Current Liabilities	(17,991)	10,038	27,657	(8,727)	(216,638)	22,971	(10,924)	8,361	5,015	45,426	62,442	32,570
BAS Liabilities	3,101	4,490	(17,319)	(143,259)	(89,874)	7,548	4,190	(24,890)	9,284	17,829	(15,370)	12,761
Non-Current Liabilities	0	0	(425)	(427)	(430)	(433)	(436)	(439)	(442)	(445)	(448)	(451)
Total Liability	(14,890)	14,527	9,914	(152,413)	(306,942)	30,085	(7,170)	(16,967)	13,857	62,810	46,624	44,881
Net Assets	2,069	9,188	(86,235)	(163,300)	(307,675)	29,369	(5,844)	7,723	(23,694)	(8,213)	22,277	36,728
Equity												
Capital	(15,551)	2,930	(4,540)	0	0	0	0	0	0	0	0	0
Total Equity	(15,551)	2,930	(4,540)	0	0	0	0	0	0	0	0	0
Net Movement	5,318	18,061	(61,137)	(117,792)	(263,517)	52,415	44,723	32,809	43,175	26,053	73,691	97,822
Bank at End	737,854	755,916	694,779	576,987	313,470	365,885	410,608	443,417	486,592	512,644	586,336	684,158