

Management Reports

Actual vs Budget & Last Year — PlantNursery

MONTH: APR 2018

	Apr 2018			Jul 2017 -Apr 2018			Apr 2017		Jul 2016 -Apr 2017	
	Actuals	Budgets	Variance	YTD Actuals	YTD Budgets	Variance	Actuals	Variance	YTD Actuals	Variance
Income										
Sales	191,340	202,916	(11,576)	1,560,962	1,644,829	(83,867)	200,907	(9,567)	1,628,544	(67,582)
Total Income	191,340	202,916	(11,576)	1,560,962	1,644,829	(83,867)	200,907	(9,567)	1,628,544	(67,582)
Cost of Sales										
Cost of Sales	87,698	90,241	2,543	676,896	684,223	7,327	92,082	4,385	698,186	21,291
Total Cost of Sales	87,698	90,241	2,543	676,896	684,223	7,327	92,082	4,385	698,186	21,291
Gross Profit	103,643	112,675	(9,033)	884,066	960,606	(76,540)	108,825	(5,182)	930,357	(46,291)
Expense										
Admin Expenses	15,945	17,077	1,132	175,694	167,746	(7,947)	16,742	797	164,457	(11,237)
Wages & Salaries	47,835	51,231	3,396	489,416	489,710	294	50,227	2,392	480,108	(9,308)
Superannuation	4,784	5,123	340	48,942	48,951	10	5,023	239	47,992	(950)
Total Expense	68,564	73,432	4,868	714,051	706,407	(7,643)	71,992	3,428	692,556	(21,494)



	Apr 2018			Jul 2017 -Apr 2018			Apr 2017		Jul 2016 -Apr 2017	
	Actuals	Budgets	Variance	YTD Actuals	YTD Budgets	Variance	Actuals	Variance	YTD Actuals	Variance
Operating Profit	35,079	39,244	(4,165)	170,016	254,199	(84,183)	36,833	(1,754)	237,801	(67,785)
Other Expense										
Interest	1,595	1,674	80	18,805	19,478	674	1,674	80	19,478	674
Total Other Expense	1,595	1,674	80	18,805	19,478	674	1,674	80	19,478	674
Net Profit	33,485	37,570	(4,085)	151,211	234,721	(83,509)	35,159	(1,674)	218,323	(67,111)
Additional Information										
Debt Ratio	37%	30%	(7)	37%	30%	(7)	49%	(12)	49%	(12)
Debtor Days	41	55	14	41	55	14	44	(3)	44	(3)
Gross Profit Margin	54%	56%	1	57%	58%	2	54%	0	57%	0
Wages to Turnover	28%	28%	0	34%	33%	(2)	28%	0	32%	2



P&L Forecast Variance — PlantNursery

JUL 2017 - JUN 2018

	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Projected Total	Full Year Budget	Projected Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast			
Income															
Sales	157,800	160,725	188,640	155,100	154,200	206,700	88,200	116,507	141,750	191,340	173,568	130,017	1,864,548	1,948,415	(83,867)
Total Income	157,800	160,725	188,640	155,100	154,200	206,700	88,200	116,507	141,750	191,340	173,568	130,017	1,864,548	1,948,415	(83,867)
Cost of Sales															
Cost of Sales	71,010	72,326	81,744	69,795	69,390	79,949	38,220	43,764	63,000	87,698	68,965	43,299	789,160	796,487	7,327
Total Cost of Sales	71,010	72,326	81,744	69,795	69,390	79,949	38,220	43,764	63,000	87,698	68,965	43,299	789,160	796,487	7,327
Gross Profit	86,790	88,399	106,896	85,305	84,810	126,751	49,980	72,743	78,750	103,643	104,603	86,718	1,075,388	1,151,928	(76,540)
Expense															
Admin Expenses	15,780	16,073	25,152	15,510	15,420	31,800	11,760	12,504	15,750	15,945	21,363	16,691	213,748	205,801	(7,947)
Wages & Salaries	47,340	48,218	69,168	46,530	46,260	65,400	32,340	39,075	47,250	47,835	54,519	45,067	589,001	589,295	294
Superannuation	4,734	4,822	6,917	4,653	4,626	6,540	3,234	3,908	4,725	4,784	5,281	4,507	58,729	58,739	10
Total Expense	67,854	69,112	101,237	66,693	66,306	103,740	47,334	55,487	67,725	68,564	81,163	66,265	861,478	853,835	(7,643)
Operating Profit	18,936	19,287	5,659	18,612	18,504	23,011	2,646	17,257	11,025	35,079	23,441	20,453	213,910	298,093	(84,183)
Other Expense															
Interest	1,578	1,607	3,144	1,551	1,542	3,180	1,470	1,563	1,575	1,595	1,676	1,636	22,117	22,790	674

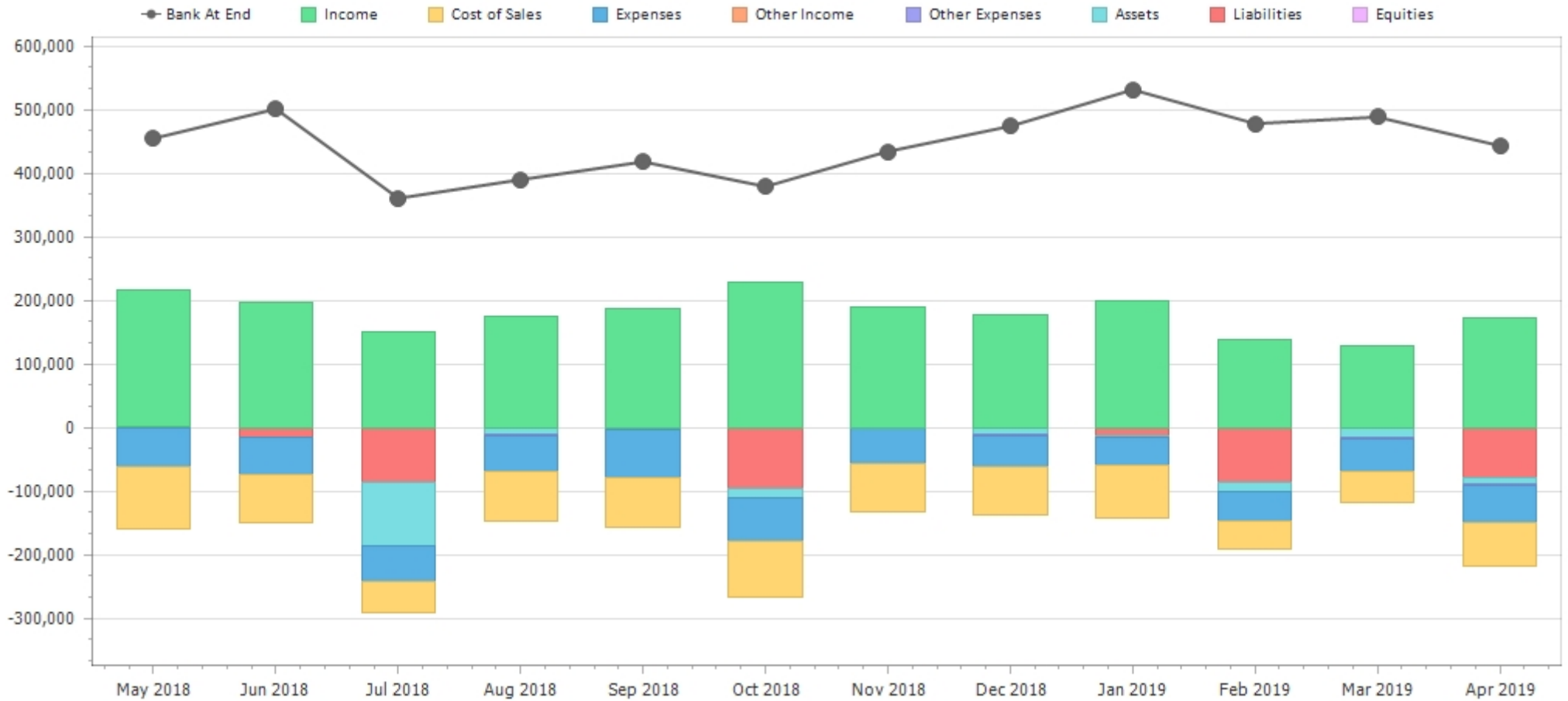


	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Projected Total	Full Year Budget	Projected Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast			
Total Other Expense	1,578	1,607	3,144	1,551	1,542	3,180	1,470	1,563	1,575	1,595	1,676	1,636	22,117	22,790	674
Net Profit	17,358	17,680	2,515	17,061	16,962	19,831	1,176	15,694	9,450	33,485	21,765	18,817	191,793	275,303	(83,509)
Additional Information															
Debt Ratio	30%	29%	29%	29%	29%	29%	35%	35%	35%	37%	38%	42%	42%	21%	22
Debtor Days	39	39	39	39	39	39	39	39	40	41	47	39	39	37	2
Gross Profit Margin	55%	55%	57%	55%	55%	61%	57%	62%	56%	54%	60%	67%	58%	59%	(1)
Wages to Turnover	33%	33%	40%	33%	33%	35%	40%	37%	37%	28%	34%	38%	35%	33%	1



Cashflow Forecast — PlantNursery

MAY 2018 — APR 2019



Cashflow Forecast — PlantNursery

MAY 2018

	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	Total
Bank at Beginning	399,617	455,176	501,541	361,034	390,359	418,393	379,527	434,747	474,504	531,817	478,492	488,822	399,617
Income													
Sales	215,485	196,485	151,324	175,575	185,947	228,665	188,970	177,623	200,491	137,116	128,656	172,339	2,158,677
Cash Inflows from Operation	215,485	196,485	151,324	175,575	185,947	228,665	188,970	177,623	200,491	137,116	128,656	172,339	2,158,677
Cost of Sales													
Cost of Sales	(98,907)	(76,430)	(48,568)	(76,413)	(79,072)	(89,444)	(76,168)	(75,192)	(83,534)	(43,042)	(47,985)	(68,907)	(863,664)
Expense													
Admin Expenses	(18,913)	(23,342)	(18,511)	(18,596)	(19,068)	(29,573)	(18,578)	(18,091)	(17,538)	(14,038)	(14,870)	(18,687)	(229,806)
Wages & Salaries	(40,889)	(33,800)	(38,048)	(38,941)	(56,131)	(37,306)	(36,999)	(31,730)	(26,118)	(31,710)	(38,455)	(39,192)	(449,317)
Cash Outflows from Operation	(158,709)	(133,572)	(105,127)	(133,950)	(154,271)	(156,323)	(131,745)	(125,012)	(127,190)	(88,790)	(101,310)	(126,787)	(1,542,787)
Asset													
Plant Stock	459	0	(44)	(10,636)	(372)	(12,764)	(423)	(9,573)	(349)	(14,952)	(15,374)	(8,992)	(73,020)
Fixed Assets	0	0	(99,000)	0	0	0	0	0	0	0	0	0	(99,000)
Movement in Assets	459	0	(99,044)	(10,636)	(372)	(12,764)	(423)	(9,573)	(349)	(14,952)	(15,374)	(8,992)	(172,020)
Liability													
Income Tax Payable	0	0	(23,446)	0	0	(19,312)	0	0	0	(25,824)	0	(18,101)	(86,683)



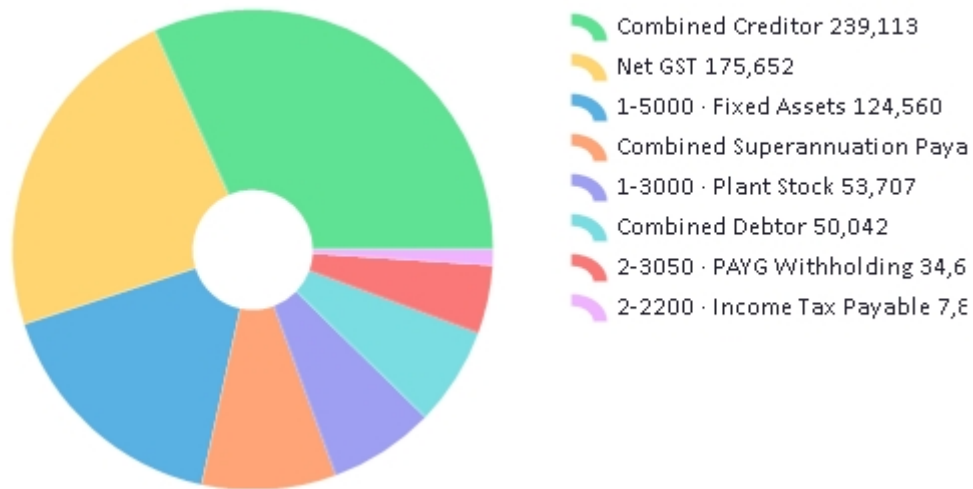
	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	Total
GST Liabilities	0	0	(24,887)	0	0	(15,417)	0	0	0	(23,903)	0	(17,034)	(81,241)
GST Collected	0	0	(50,650)	0	0	(55,139)	0	0	0	(51,051)	0	(39,444)	(196,283)
GST Paid	0	0	25,764	0	0	39,722	0	0	0	27,147	0	22,409	115,042
PAYG Withholding	0	0	(37,704)	0	0	(44,373)	0	0	0	(35,345)	0	(32,094)	(149,516)
Super Payable	0	(14,911)	0	0	0	(17,749)	0	0	(14,118)	0	0	(12,838)	(59,616)
Movement in Liabilities	0	(14,911)	(86,036)	0	0	(96,851)	0	0	(14,118)	(85,072)	0	(80,067)	(377,056)
Other Expense													
Interest	(1,676)	(1,636)	(1,625)	(1,664)	(3,270)	(1,594)	(1,581)	(3,282)	(1,521)	(1,626)	(1,643)	(1,674)	(22,790)
Other Outflows	(1,676)	(1,636)	(1,625)	(1,664)	(3,270)	(1,594)	(1,581)	(3,282)	(1,521)	(1,626)	(1,643)	(1,674)	(22,790)
Net Movement	55,559	46,366	(140,508)	29,326	28,034	(38,866)	55,220	39,757	57,313	(53,325)	10,330	(45,181)	44,024
Bank at End	455,176	501,541	361,034	390,359	418,393	379,527	434,747	474,504	531,817	478,492	488,822	443,641	443,641



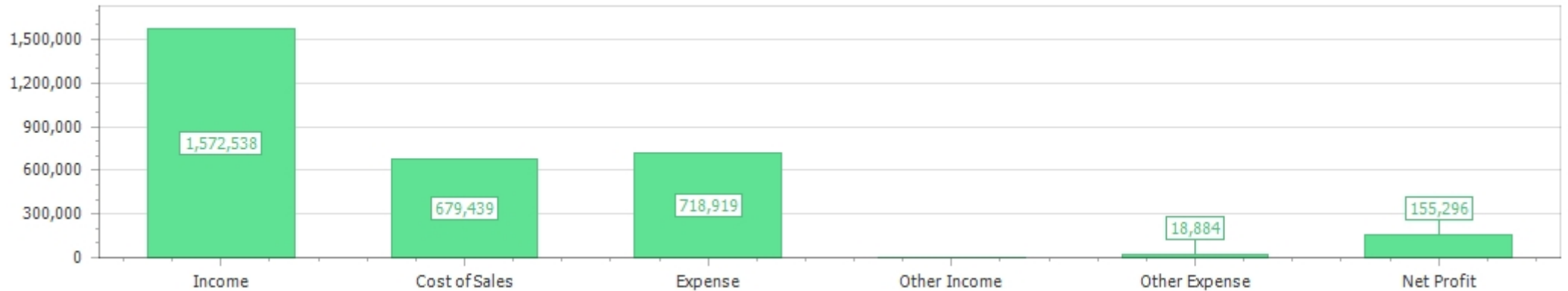
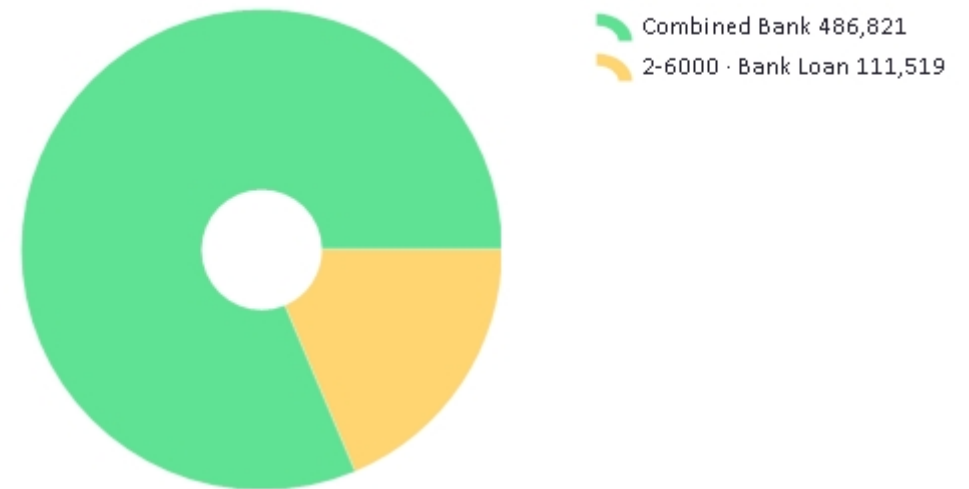
'Where Did Our Money Go?' — PlantNursery

JUL 2017 - APR 2018

Where We've Spent Our Money



Where Our Money Came From



'Where Did Our Money Go?' — PlantNursery

JUL 2017 - APR 2018

	Opening Jul 2017	Closing Apr 2018	Movement
Summary Profit and Loss			
Income			1,572,538
Cost of Sales			679,439
Expense			718,919
Other Income			0
Other Expense			18,884
Net Profit			155,296
Where Our Money Came From			
Bank Loan	157,791	269,310	111,519
Total			111,519
Where We've Spent Our Money			
Trade Creditors	359,515	120,402	239,113
GST Collected	185,212	20,292	164,920
Fixed Assets	373,480	498,040	124,560
Super Payable	73,168	5,123	68,045
Plant Stock	201,031	254,738	53,707
Trade Debtors	203,955	253,998	50,042
PAYG Withholding	47,428	12,808	34,620
GST Paid	0	(10,732)	10,732
Income Tax Payable	0	(7,896)	7,896
Total			753,636
How This Affected Your Bank			
General Cheque Account	886,438	399,617	(486,821)
Undeposited Funds	0	0	0
Total			(486,821)

Net Worth — PlantNursery

