

Creative Design

SAMPLE REPORT - December 2023

Prepared 18 January 2024



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Highlights

1. General Overview

The business maintains a steady pace each month.

2. Particular Highlight

To address staff efficiency and output quality concerns, management have invested in new design software. Maximising ROI is crucial to maintain competitive in your market.

3. Revenue

The Revenue for Dec 2023 was \$125,662, compared to \$122,630 last month. This represents an increase of \$3,032, or 2.47%. - Steady as expected.

4. Gross Profit

The Gross Profit for Dec 2023 was \$91,276, compared to \$84,283 last month. This represents an increase of \$6,993, or 8.3%. Expected with current market conditions, however, demand is expected to decrease throughout Q2.

5. Profit

The Net Profit for the year to date is \$41,118, compared to \$146,287 in the Budget. This represents an increase of \$105,169, or 71.89%. Predicted overheads were factored into the original budget for Q4 that did not occur.

6. Bank

The Bank for Dec 2023 was \$773,855, compared to \$793,782 last month. This represents a decrease of \$19,927, or 2.51%. Well done on maintaining a solid cash position. The current cash position is enough to cover direct and overhead expenses until demand picks up again.

Observations

1. Market Conditions

The market remains stable, the focus is on recovery from the slow demand and solidifying our position.

2. Projections

New software will increase staff efficiency and quality of output. Therefore, it's imperative you start discussing sales and marketing strategies to increase demand and therefore, contracts to assign staff to.

3. CAPEX

CAPEX freeze still in effect, main focus on creditor reduction.

Recommendations for Action

1. Revenue

Revenue is maintaining vs budget. It's recommended the sales team focus on closing any warm contracts to keep revenue above budget.

2. Profit

Profits maintain a lead on budget. To maintain increased profit margins, it's crucial that staff engagement in migrating to the new Creative Design Software is monitored. Managers please take responsibility for supporting staff and scheduling relevant training.

3. People

New sales manager expected to fill current gap in team. Expected efficiencies minimise the need for any new staff.

4. Strategic

Franchise discussions are underway. To maximise franchise sale price - it's recommended that new processes are cemented and efficiency measured before launching franchisee opportunity.

5. Systems

Training and engagement is vital to maximising ROI on new software investment. It's recommended that management staff take responsibility of ensuring all staff complete relevant training and successfully migrate existing client base to the new software by next quarter.

Strategy

Assignee: Peter

Due: Dec 24



- Confirm Success Measures 12 months from now
- What is the Revenue target/service mix
- Are fees currently being separated from different streams?

Sales

Assignee: Chris

Due: Mar 24



- Identify the first clients to target & criteria
- Contact clients for meetings

Marketing

Assignee: Stewart

Due: Apr 24



- Review and select marketing agency
- Hire in-house designer
- Marketing campaign for Q2 2025

Finance

Assignee: Louis

Due: Feb 24

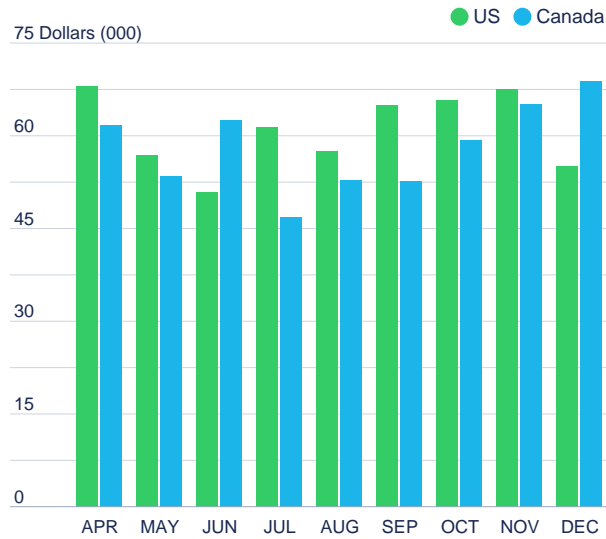


- Creditor reduction proposal
- Finalise new entertainment and expenditure policies
- Meet with tax office case manager

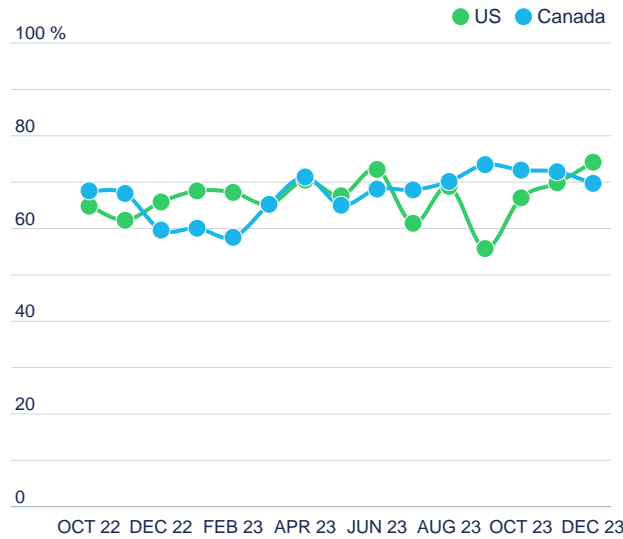
	YTD	Actual vs Last Year			Dec 23 Plus Last 3 Months				Forward Projection Full Year		
	Actual	Last Year	% Rev	Variance %	Dec 23	Nov 23	Oct 23	Sep 23	YTD	Budget	Total 23/24
Revenue											
Consultancy Revenue	0	0	0.0%	0.0%	0	0	0	0	0	6,000	6,000
Events Revenue	189,249	159,750	19.1%	18.5%	25,983	24,437	22,129	21,673	189,249	15,000	204,249
Product Revenue	118,023	105,375	12.6%	12.0%	14,384	27,939	12,675	10,675	118,023	45,000	163,023
Project Revenue	530,760	539,142	64.6%	-1.6%	80,134	66,140	63,053	65,732	530,760	260,126	790,886
Support Revenue	36,394	30,437	3.6%	19.6%	5,161	4,114	4,762	5,690	36,394	9,832	46,226
Total Revenue	874,426	834,704	100.0%	4.8%	125,662	122,630	102,619	103,770	874,426	335,958	1,210,384
Cost of Sales	330,569	328,363	39.3%	0.7%	34,386	38,347	37,854	40,383	330,569	112,680	443,249
Gross Profit	543,857	506,341	60.7%	7.4%	91,276	84,283	64,765	63,387	543,857	223,278	767,135
GP%	62.2%	60.7%	0.0%	1.5%	72.6%	68.7%	63.1%	61.1%	62.2%	66.5%	63.4%
OPEX											
Depreciation	9,333	9,333	1.1%	0.0%	1,037	1,037	1,037	1,037	9,333	3,234	12,567
Financial											
Accounting Fees	3,780	3,780	0.5%	0.0%	420	420	420	420	3,780	1,311	5,091
Bank Fees	1,719	1,719	0.2%	0.0%	191	191	191	191	1,719	597	2,316
Interest Expense	891	891	0.1%	0.0%	99	99	99	99	891	309	1,200
Total Financial	6,390	6,390	0.8%	0.0%	710	710	710	710	6,390	2,217	8,607
Operations											
Rent Expense	86,085	86,085	10.3%	0.0%	9,565	9,565	9,565	9,565	86,085	29,844	115,929
Total Operations	86,085	86,085	10.3%	0.0%	9,565	9,565	9,565	9,565	86,085	29,844	115,929
Entertainment	3,618	3,618	0.4%	0.0%	402	402	402	402	3,618	1,254	4,872
Staff Training	972	972	0.1%	0.0%	108	108	108	108	972	0	972
National Travel	2,241	2,241	0.3%	0.0%	249	249	249	249	2,241	777	3,018
Wages	392,769	392,769	47.1%	0.0%	43,641	43,641	43,641	43,641	392,769	120,000	512,769
Total OPEX	501,408	501,408	60.1%	0.0%	55,712	55,712	55,712	55,712	501,408	157,326	658,734
NOP%	4.9%	0.6%	0.0%	4.3%	28.3%	23.3%	8.8%	7.4%	4.9%	19.6%	9.0%
Net Profit	41,118	19,107	2.3%	115.2%	59,371	20,694	3,096	4,315	41,118	65,952	107,070

	YTD	Country	
	Actual	Australia	NZ
Revenue			
Consultancy Revenue	0	10,702	9,632
Events Revenue	189,249	35,870	51,125
Product Revenue	118,023	64,246	57,927
Project Revenue	530,760	395,571	410,296
Support Revenue	36,394	16,984	19,010
Total Revenue	874,426	523,373	547,990
Cost of Sales	330,569	167,929	162,641
Gross Profit	543,857	355,444	385,349
GP%	62.2%	67.9%	70.3%
OPEX			
Depreciation	9,333	2,189	3,072
Financial			
Accounting Fees	3,780	500	1,100
Bank Fees	1,719	350	607
Interest Expense	891	154	248
Total Financial	6,390	1,004	1,955
Operations			
Rent Expense	86,085	58,275	38,475
Total Operations	86,085	58,275	38,475
Entertainment	3,618	3,018	1,440
Staff Training	972	819	1,287
National Travel	2,241	1,938	3,123
Wages	392,769	133,704	109,583
Total OPEX	501,408	200,947	158,935
NOP%	4.9%	29.5%	41.3%
Net Profit	41,118	154,497	226,414

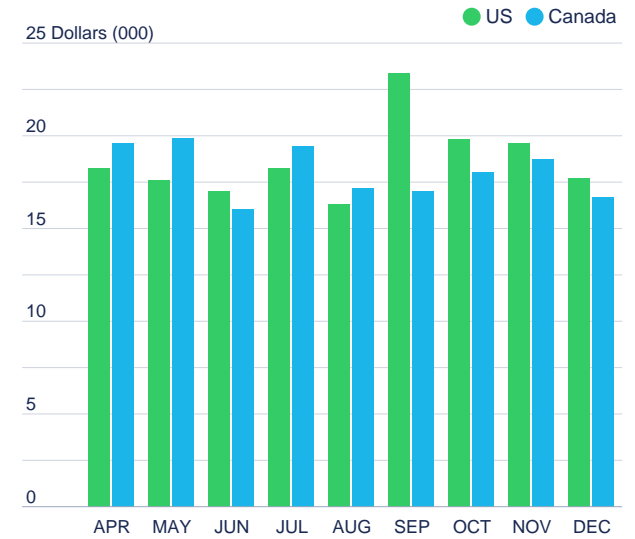
REVENUE - By Region



GROSS PROFIT % (EFFICIENCY)

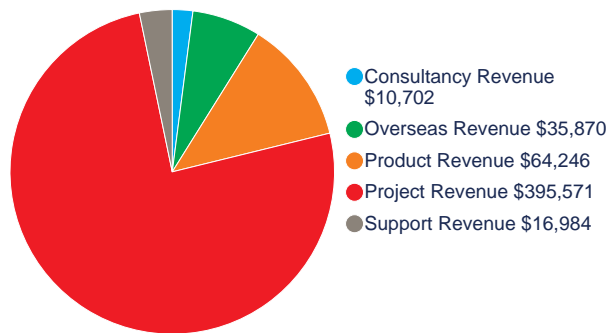


COST OF SALES - By Region



TOP REVENUE CONTRIBUTORS - US

Top Revenue Contributors



TOP REVENUE CONTRIBUTORS - Canada

Top Revenue Contributors



Region Comparison

Revenue

The revenue for Canada in Dec 23 was \$69,000 compared to the US which had \$55,000.

Gross Profit

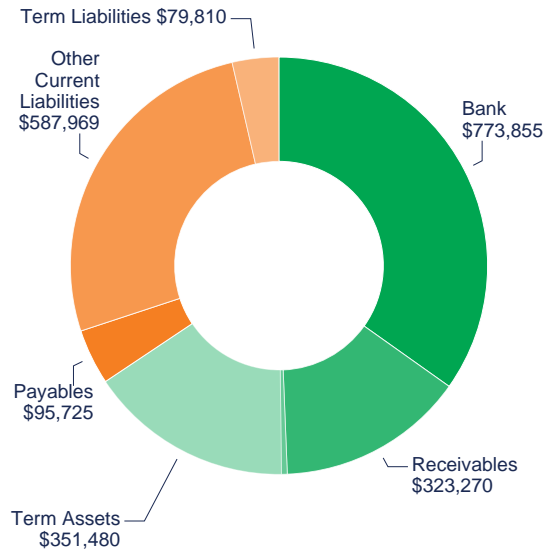
The gross profit for Canada in Dec 23 was 70% compared to the US which had 74%.

Cost of Sales

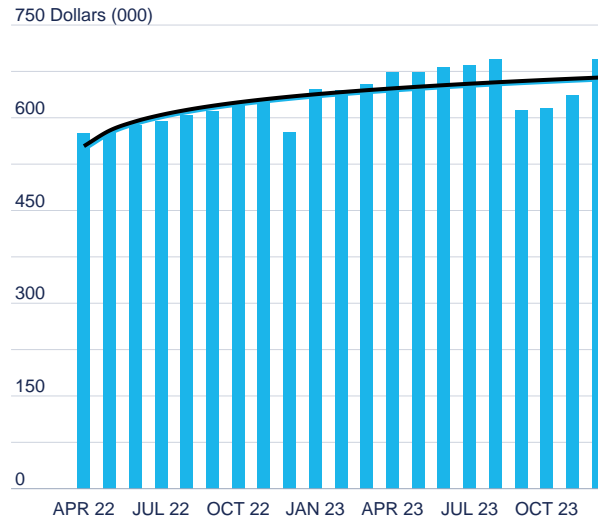
The cost of sales for Canada in Dec 23 was \$17,000 compared to the US which had \$18,000.

	Now	Actual vs Last Year to Date			Last 3 Months			Monitors	
	As at Dec 23	Last Year	Variance	Variance %	Nov 23	Oct 23	Sep 23	CAPEX Monitor	YTD
Cash on Hand								Motor Vehicle	86,956
Business Current Account	739,404	686,037	53,367	7.8%	759,331	730,543	711,058	Total CAPEX	86,956
Business Savings Account	23,351	23,351	0	0.0%	23,351	23,351	23,351	Debt Monitor As at Dec 23	
Paypal Account	10,000	10,000	0	0.0%	10,000	10,000	10,000	Taxes	560,143
Tax Account	1,100	1,100	0	0.0%	1,100	1,100	1,100	Accounts Payable	95,725
Total Cash on Hand	773,855	720,488	53,367	7.4%	793,782	764,994	745,509	Term Loans	79,810
Receivables	333,270	189,948	143,322	75.5%	202,540	193,084	185,329	Other	27,826
Rounding	4	2	2	100.0%	-2	0	-1	Total Debt	763,504
Total Current Assets	1,107,129	910,438	196,691	21.6%	996,320	958,078	930,837		
Fixed Assets	563,037	476,081	86,956	18.3%	563,037	563,037	563,037		
Accumulated Depreciation	-211,557	-200,150	-11,407	-5.7%	-211,557	-210,519	-209,482		
Total Assets	1,458,609	1,186,369	272,240	22.9%	1,347,800	1,310,596	1,284,392		
Payables	88,444	48,800	39,644	81.2%	48,900	48,333	51,242		
Other Current Liabilities	595,250	449,525	145,725	32.4%	583,356	564,513	535,596		
Non-Current Liabilities	79,810	111,710	-31,900	-28.6%	79,810	82,710	85,610		
Total Liabilities	763,504	610,035	153,469	25.2%	712,066	695,556	672,448		
Net Assets	695,105	576,334	118,771	20.6%	635,734	615,040	611,944		
Equity	695,105	576,334	118,771	20.6%	635,734	615,040	611,944		

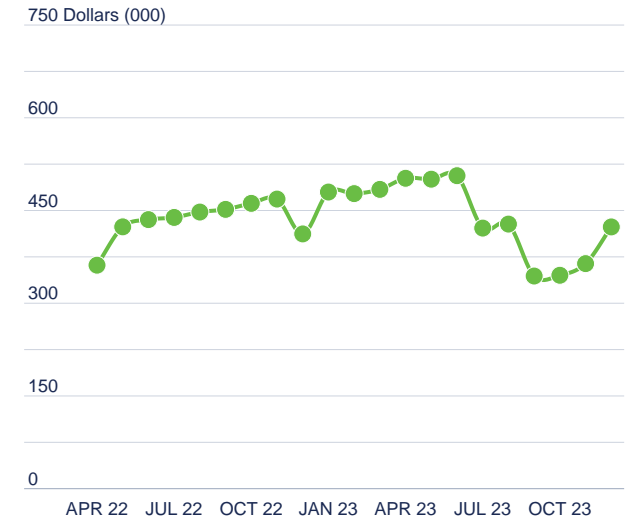
BALANCE SHEET COMPONENTS



EQUITY TREND

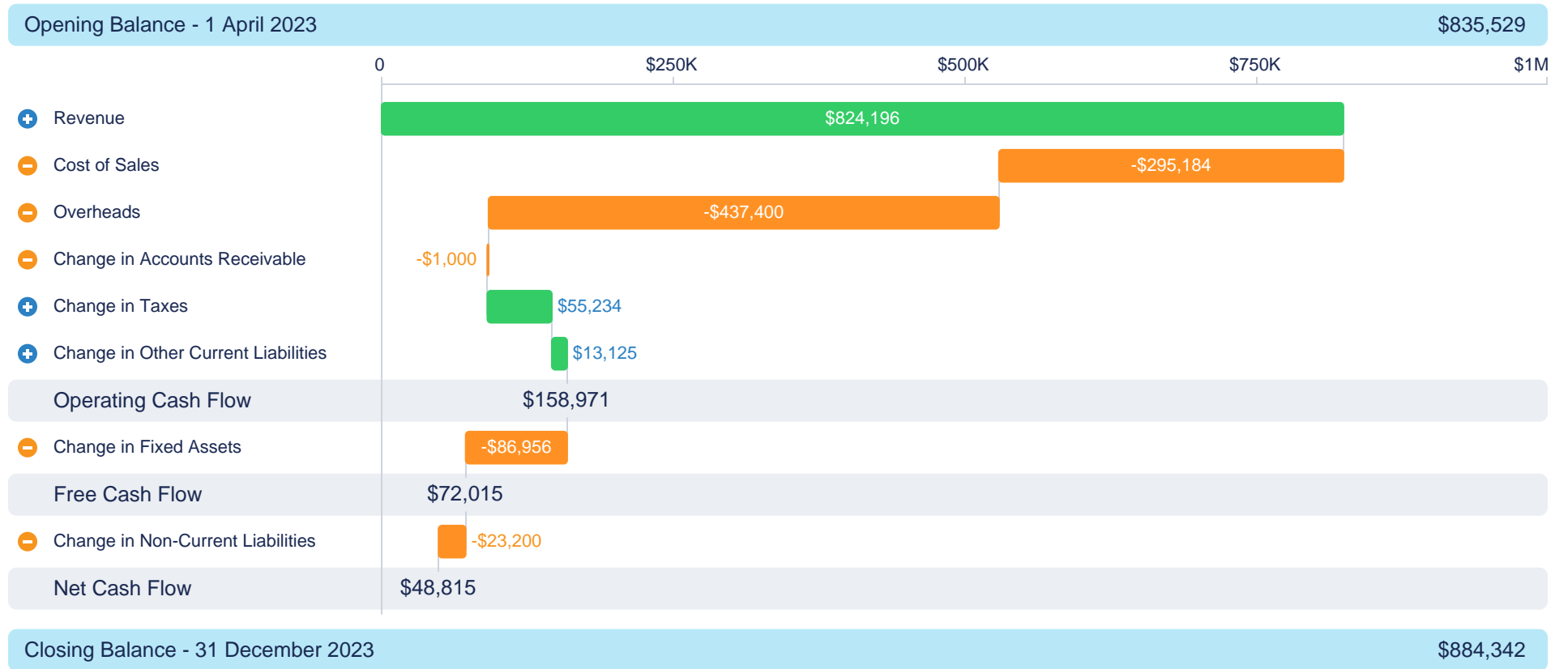


LIQUIDITY MONITOR

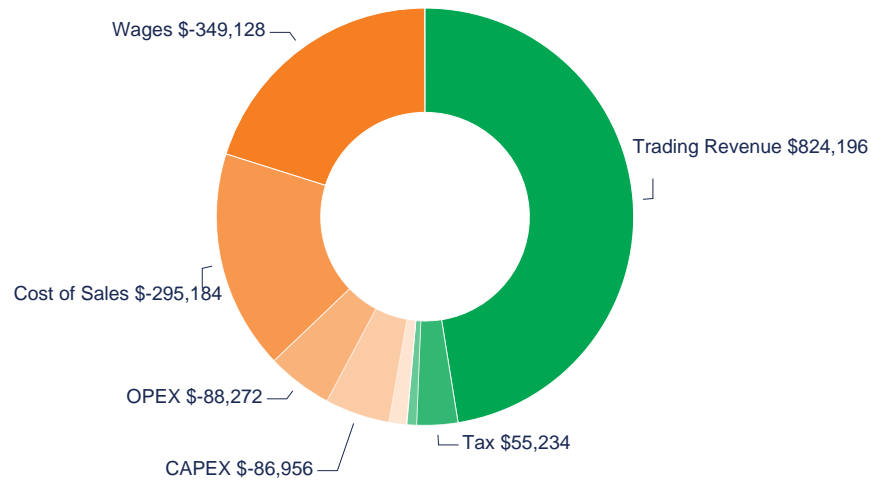


	Current Financial Year											
	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24
Operating profit / (loss)	-19,632	-12,362	-4,699	-3,412	2,186	7,774	9,152	28,670	35,663	0	0	0
Depreciation & amortisation	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	0	0	0
EBITDA	-18,595	-11,325	-3,662	-2,375	3,223	8,811	10,189	29,707	36,700	0	0	0
(Increase)/decrease in trade debtors	-6,975	22,648	-6,563	153	-2,151	-8,261	-7,755	-9,456	-130,730	0	0	0
Increase/(decrease) in trade creditors	620	-417	-5,150	5,331	-4,855	7,962	-2,909	567	39,544	0	0	0
Increase/(decrease) in GST	9,719	6,780	8,308	-5,451	8,506	8,546	9,936	10,965	11,894	0	0	0
Increase/(decrease) in other creditors	0	0	0	0	100	0	13,025	0	0	0	0	0
Cash generated from operations	-15,231	17,686	-7,067	-2,342	4,823	17,058	22,486	31,783	-42,592	0	0	0
Income tax paid	0	0	0	0	0	1	-1	1	-6,193	0	0	0
Other revenue	0	0	0	0	0	0	0	0	30,000	0	0	0
Interest paid	-99	-99	-99	-99	-99	-99	-99	-99	-99	0	0	0
Net cash from operations	-15,330	17,587	-7,166	-2,441	4,724	16,960	22,386	31,685	-18,884	0	0	0
Net cash from investing activities	0	-1	1	-86,956	0	-1	0	1	-1,037	0	0	0
Cash inflow/(outflow) from borrowings	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	0	0	0	0
Net cash from financing activities	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	0	0	0	0
Change in cash & cash equivalents	-18,230	14,686	-10,065	-92,297	1,824	14,059	19,486	28,786	-19,921	0	0	0
Opening cash & cash equivalents	835,529	856,855	884,536	889,686	806,549	817,927	745,509	764,994	793,782	0	0	0
Closing cash & cash equivalents	856,855	884,536	889,686	806,549	817,927	745,509	764,994	793,782	773,855	0	0	0

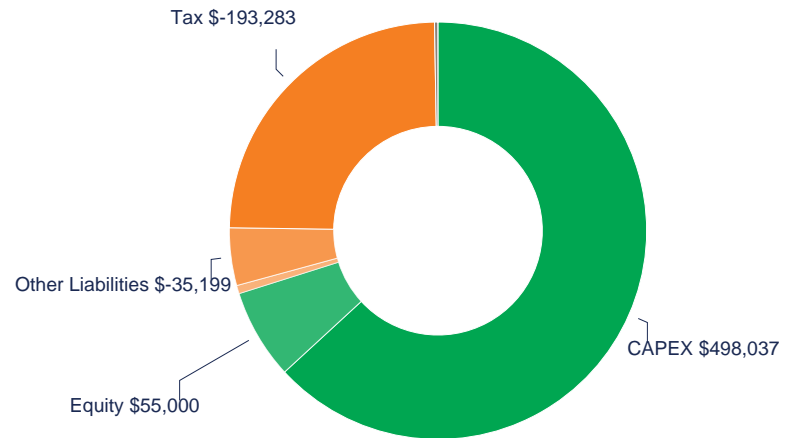
CASH MOVEMENTS SUMMARY



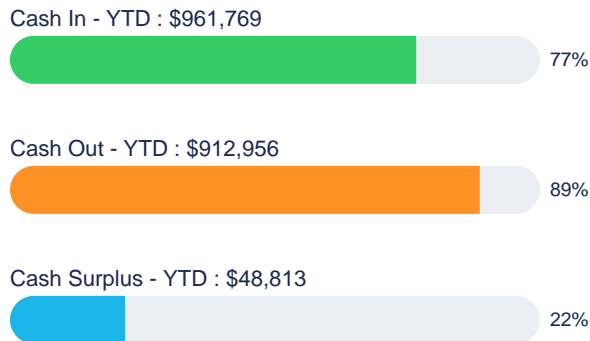
YTD CASH - excluding GST



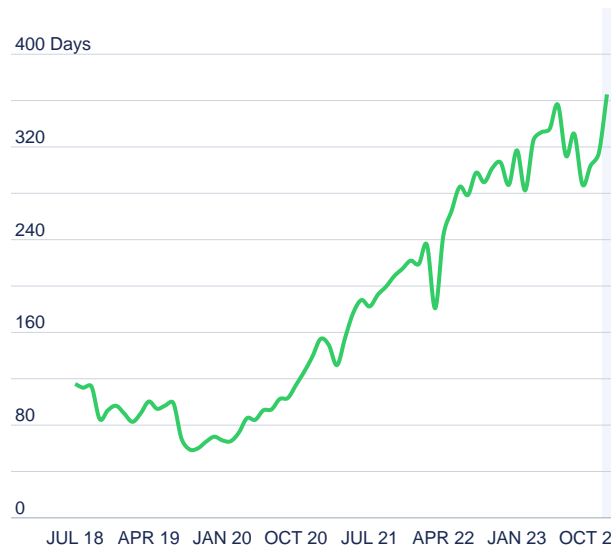
FUTURE CASH - Excluding GST



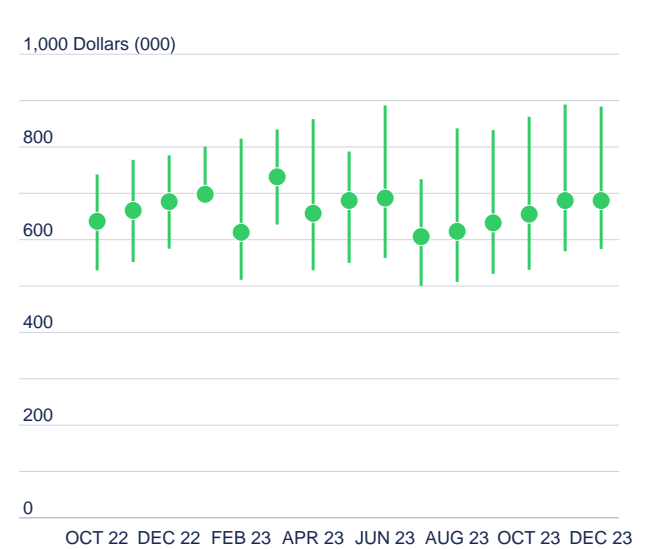
CASH TARGET MONITOR



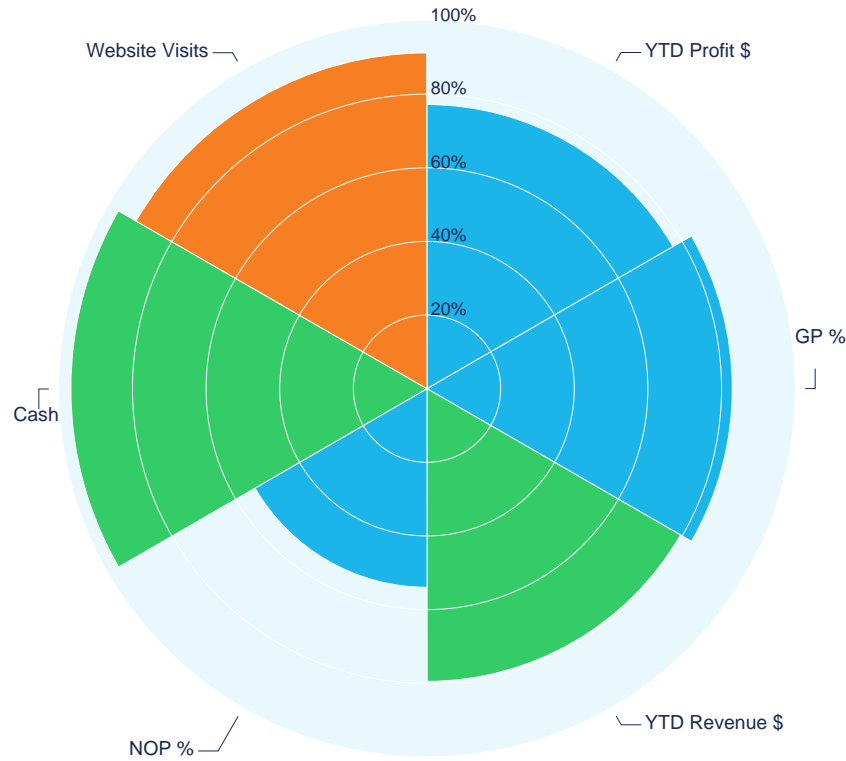
EXPENSE COVER TREND



CASH ON HAND - With High and Low Balances

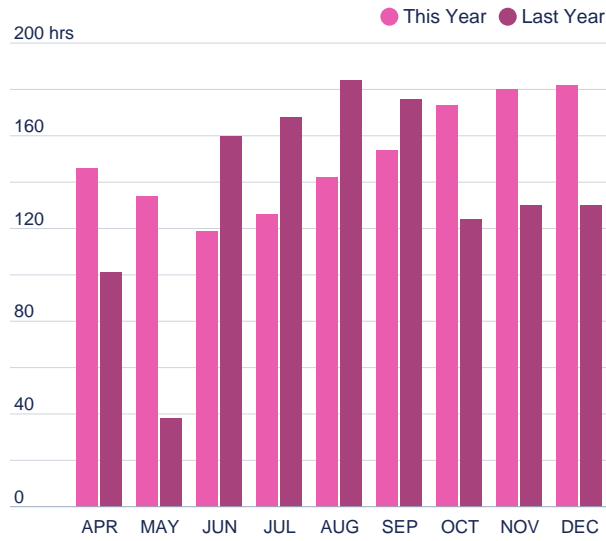


TARGET SCORE CARD

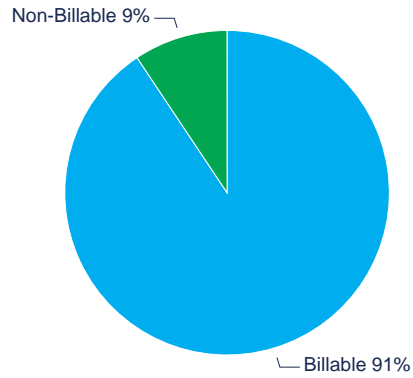


Actual vs Target		
	Actual	Target
Profit	42,449	55,000
GP %	62.2%	75.0%
Revenue	874,426	1,100,000
Net Operating Profit %	4.9%	9.0%
Cash	773,855	800,000
Website Visits	13,680	15,000

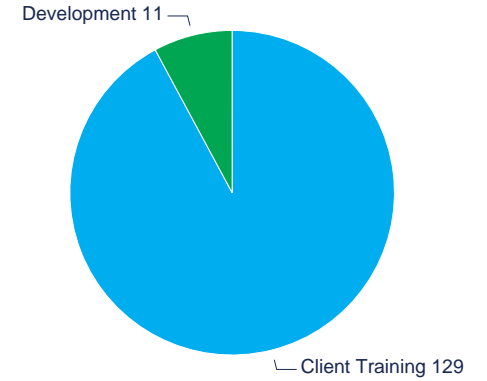
FIRM BILLABLE HOURS - This Year vs Last Year



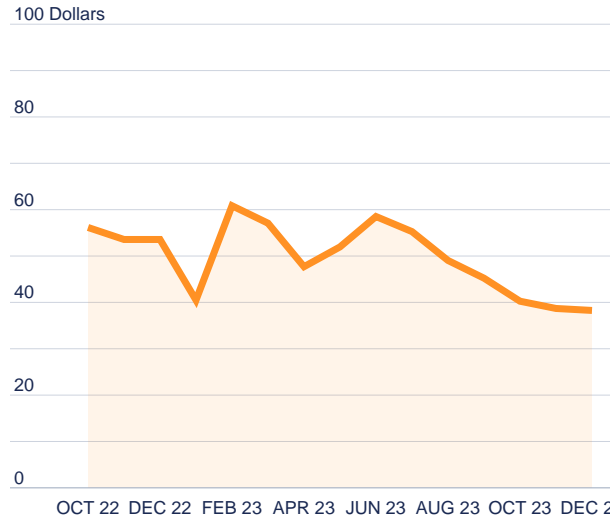
BILLABLE and NON-BILLABLE - This Year



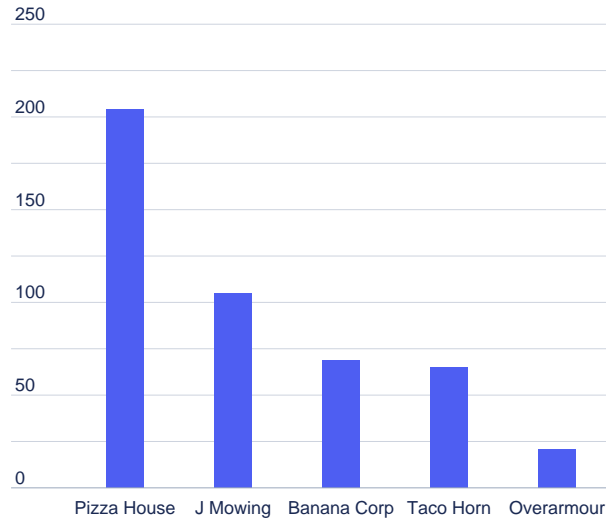
NON-BILLABLE HOURS - YTD



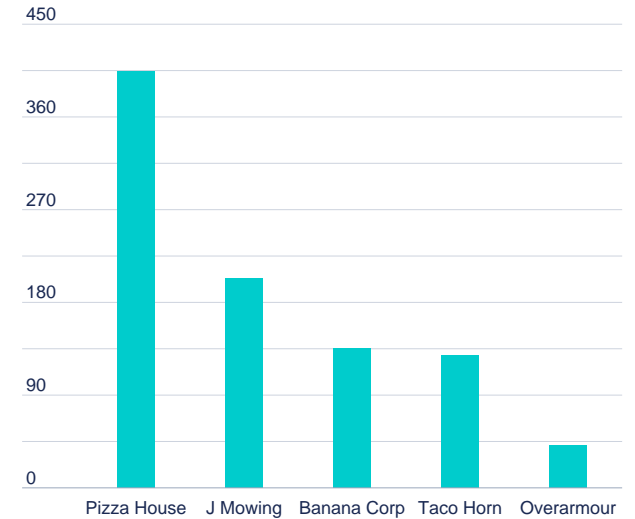
OVERHEAD BURDEN PER HOUR



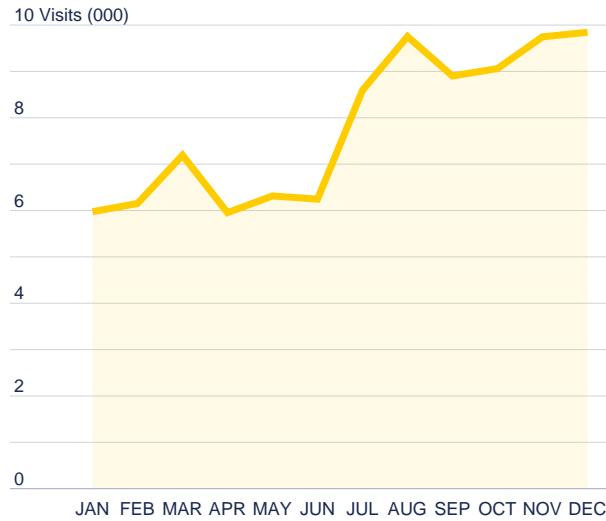
TOP 5 BILLABLE CLIENTS - Current Month



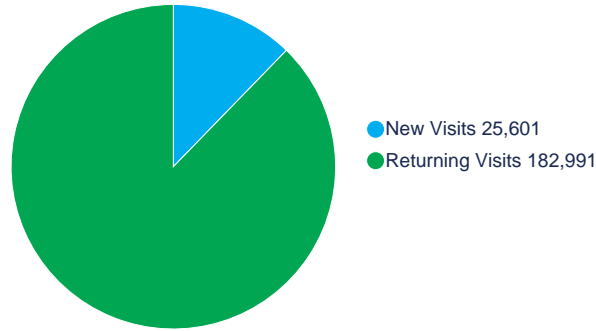
TOP 5 BILLABLE CLIENTS - YTD



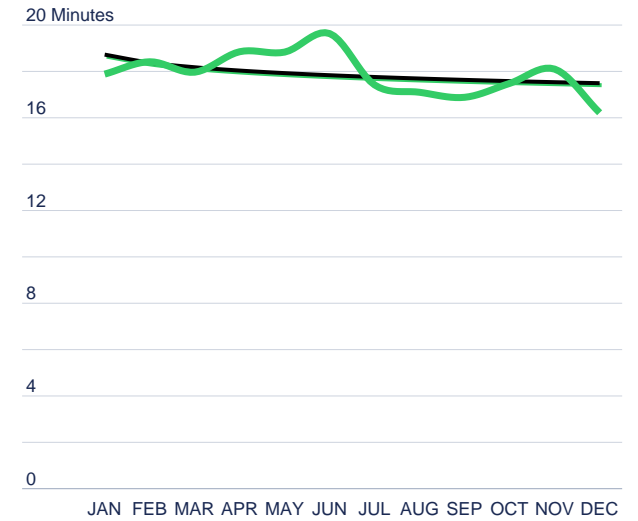
MONTHLY UNIQUE VISITS



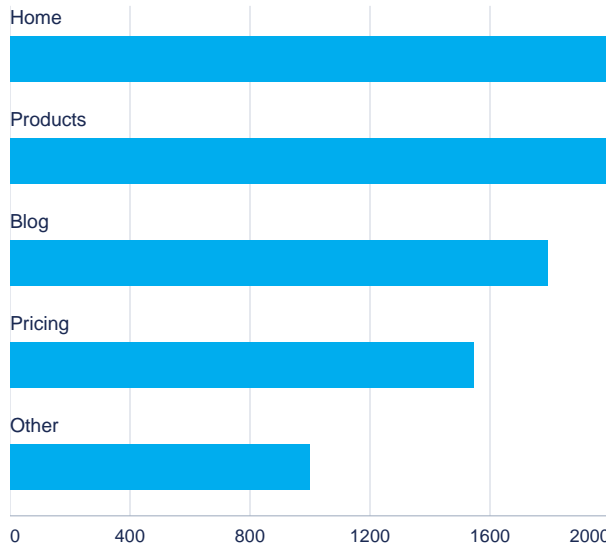
NEW vs RETURNING VISITS - This Month



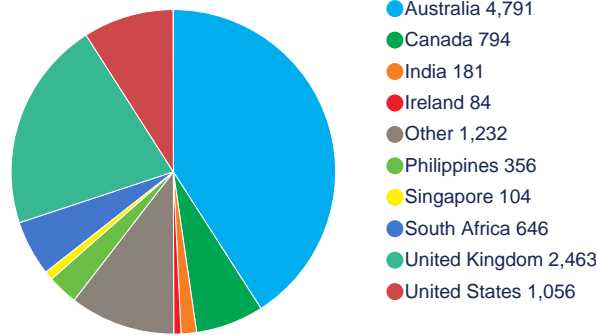
TIME ON SITE



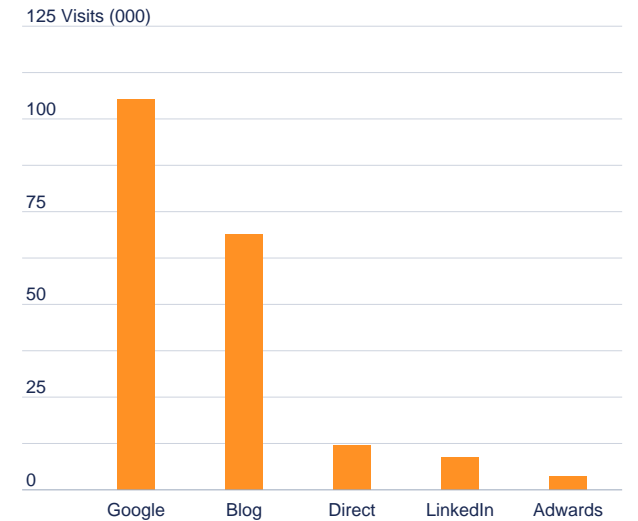
POPULAR PAGES (Top 5) - This Month



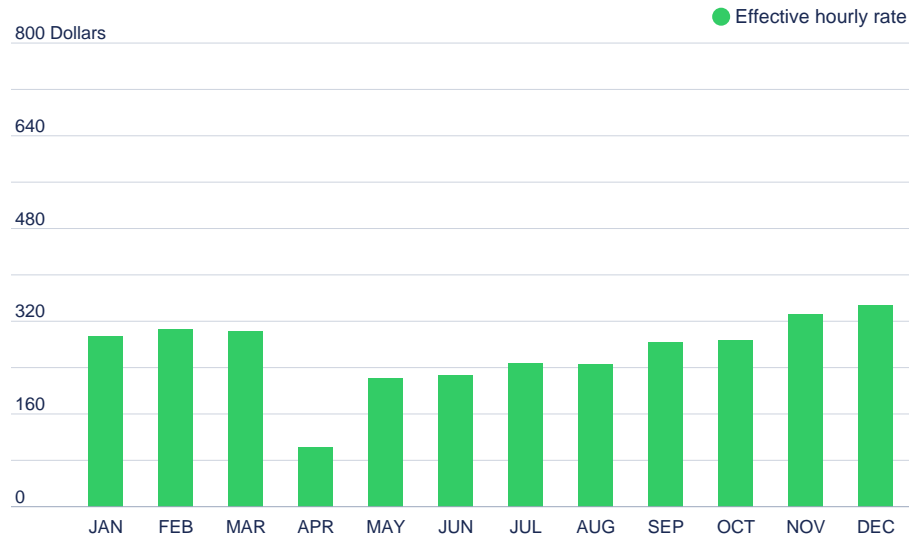
UNIQUE VISITS BY COUNTRY - This Month



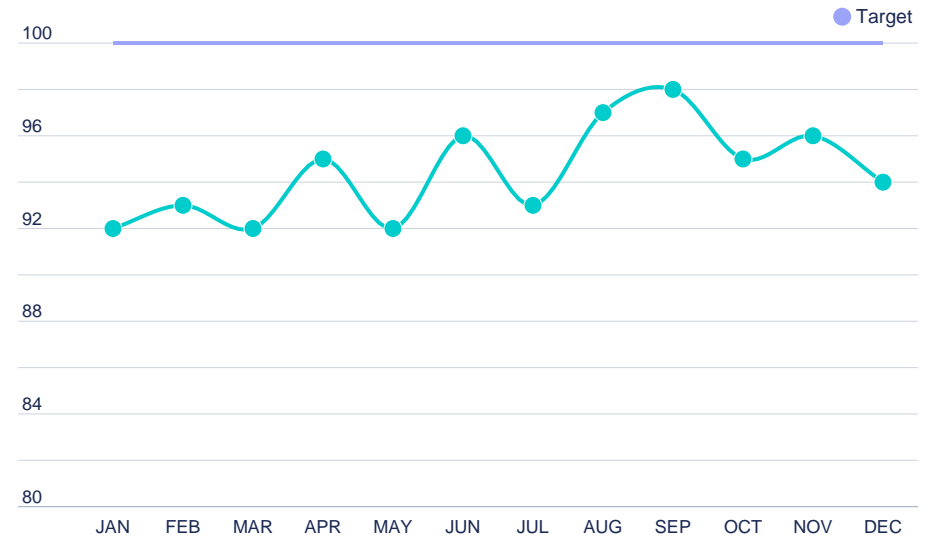
ORIGINATING SOURCE (Top 5) - This Month



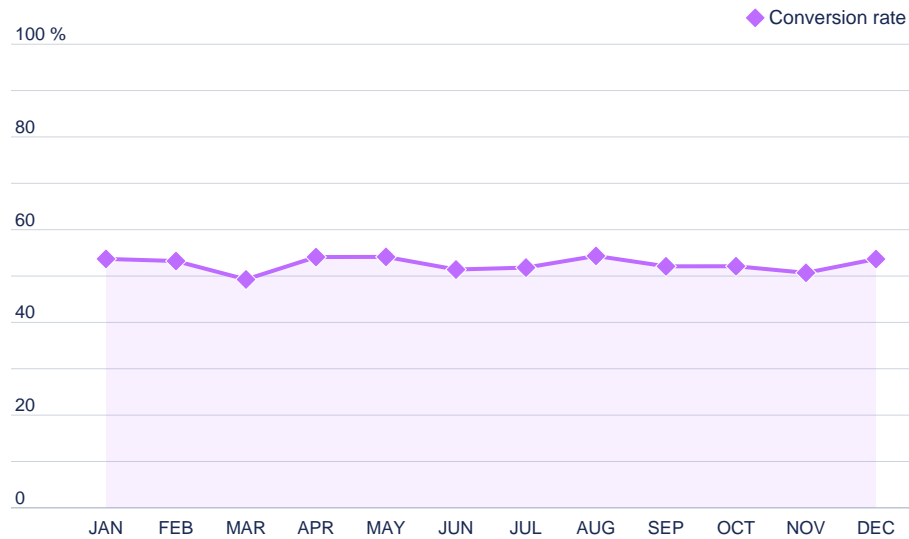
EFFECTIVE HOURLY RATE



CUSTOMER SATISFACTION RATING



SALES CONVERSIONS



NEW CUSTOMERS

