

Example Company Limited

Gross profit analysis

Month 2007



	December			Year to date			Last year
	Actual £'000's	Budget £'000's	Variance £'000's	Actual £'000's	Budget £'000's	Variance £'000's	Actual £'000's
SALES:							
Manufacturer warranty	63.0	48.0	15.0	583.6	543.0	40.6	466.9
Dealer maintenance	0.5	0.5	0.0	5.4	10.0	(4.6)	4.3
End-user maintenance	17.6	17.4	0.2	200.1	224.5	(24.4)	160.1
Chargeable work	0.4	1.2	(0.8)	12.5	23.6	(11.1)	10.0
Parts - resale	17.9	23.5	(5.6)	262.9	319.0	(56.1)	210.4
Consultancy / projects / other	7.3	9.4	(2.1)	99.1	45.6	53.5	79.3
Settlement discounts	(0.6)	(0.5)	(0.1)	(8.9)	(6.0)	(2.9)	(7.1)
TOTAL SALES	106.2	99.5	6.7	1,154.9	1,159.7	(4.9)	923.9
STAFF COSTS:							
Salaries	16.2	12.1	(4.1)	152.4	150.7	(1.6)	121.9
Car rental	4.3	4.4	0.1	51.8	54.7	2.9	41.4
Fleet insurance	1.2	0.7	(0.5)	8.5	7.5	(1.0)	6.8
Employers NIC	1.5	1.2	(0.4)	14.3	15.8	1.5	11.4
Subcontractors	0.5	0.5	0.0	9.1	5.6	(3.4)	7.3
Expenses	1.2	0.4	(0.8)	6.7	4.8	(1.9)	5.4
Fuel	2.9	3.0	0.0	31.2	29.3	(1.9)	25.0
TOTAL STAFF COSTS	27.9	22.2	(5.7)	274.0	268.6	(5.5)	219.2
MATERIALS COSTS:							
Parts	31.2	27.3	(4.0)	337.3	375.2	37.9	269.9
Shipping	6.1	4.7	(1.4)	50.3	38.7	(11.6)	40.2
TOTAL MATERIALS COSTS	37.3	31.9	(5.4)	387.6	413.9	26.3	310.1
TOTAL COST OF SALES	65.2	54.1	(11.0)	661.6	682.5	20.9	529.3
GROSS PROFIT	41.0	45.3	(4.3)	493.3	477.3	16.0	394.6
GROSS PROFIT %	39%	46%	n/a	43%	41%	n/a	43%