

Example Company Limited

Overhead 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
STAFF COSTS:							
Salaries	15.9	16.0	0.0	189.1	184.8	(4.4)	151.3
Car allowance	2.0	2.0	0.0	23.4	23.4	0.0	18.7
Commissions	4.5	2.6	(1.9)	22.4	29.7	7.2	18.0
Employers NIC	2.7	2.7	0.0	27.1	25.9	(1.2)	21.7
Pensions	0.5	0.5	0.0	6.0	6.0	0.0	4.8
PMI	0.2	0.2	(0.0)	2.8	2.8	(0.0)	2.2
Childcare	0.0	0.0	(0.0)	0.0	0.0	(0.0)	0.0
Expenses	1.4	1.1	(0.3)	12.4	13.2	0.8	9.9
Fuel	0.4	0.5	0.1	10.7	8.0	(2.7)	8.5
Staff entertaining	(0.7)	1.3	1.9	5.0	2.6	(2.5)	4.0
Mobile phones	1.1	1.1	(0.0)	10.2	10.0	(0.2)	8.2
Training	0.0	0.0	0.0	(0.4)	0.0	0.4	(0.3)
TOTAL STAFF COSTS	28.2	28.0	(0.2)	308.8	306.2	(2.6)	247.1
MARKETING COSTS:							
Marketing	0.0	2.6	2.6	1.9	5.6	3.7	1.5
Public relations	0.0	0.0	0.0	0.0	10.0	10.0	0.0
Advertising	0.0	0.9	0.9	1.3	9.3	7.9	1.0
TOTAL MARKETING COSTS	0.0	3.4	3.4	3.2	24.8	21.6	2.6
OFFICE COSTS:							
IT costs	2.0	2.0	0.0	24.3	24.0	(0.3)	19.5
Office rents	2.8	2.8	(0.0)	31.7	35.2	3.5	25.4
Premises exps	0.0	0.0	0.0	4.2	0.0	(4.2)	3.4
Phone bills	0.4	0.7	0.2	8.4	7.9	(0.5)	6.7
Insurance	0.7	0.4	(0.2)	6.7	4.6	(2.1)	5.4
Stationery / postage	1.1	0.1	(1.1)	4.1	1.9	(2.1)	3.3
TOTAL OFFICE COSTS	5.0	4.0	(1.1)	55.2	49.6	(5.5)	44.1
PROFESSIONAL FEES:							
Legal fees	0.2	0.0	(0.2)	0.2	1.2	1.1	0.1
Accountancy fees	0.4	0.4	0.0	5.0	5.0	0.0	4.0
TOTAL PROFESSIONAL FEES	0.6	0.4	(0.2)	5.2	6.2	1.1	4.2
OTHER COSTS:							
Bank interest / charges	1.1	0.2	(1.0)	3.4	2.0	(1.4)	2.7
Loan interest	1.6	1.6	0.0	19.3	19.2	(0.1)	15.4
Depreciation	0.9	0.8	(0.1)	9.0	9.0	0.0	7.2
Misc. costs	0.0	0.2	0.2	0.6	4.9	4.3	0.5
TOTAL OTHER COSTS	3.6	2.7	(0.8)	32.4	35.2	2.9	25.9
TOTAL OVERHEADS	76.7	79.0	2.3	833.8	868.3	34.5	667.0