

## SERVICE LINE ANALYSIS

Mar-18

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ACTUAL	STORES	DIRECTS	ENERGY	PROCUREMENT	TOTAL
	£000	£000	£000	£000	£000
STORES	41,441	0	0	0	41,441
DIRECT	0	17,156	0	0	17,156
GAS	0	0	13,887	0	13,887
CATALOGUE ADVERTISING	916	0	0	0	916
REBATE INCOME	0	0	1,092	5,516	6,608
MISCELLANEOUS INCOME	66	0	3	33	102
<b>Total Sales</b>	<b>42,423.0</b>	<b>17,156.1</b>	<b>14,982.5</b>	<b>5,549.3</b>	<b>80,110.9</b>
Less Cost of Sales	30,063	14,927	13,534	0	58,524
<b>Surplus on Trading Account</b>	<b>12,359.6</b>	<b>2,229.4</b>	<b>1,449.0</b>	<b>5,549.3</b>	<b>21,587.2</b>
Wages and Salaries	4,512	1,021	407	2,383	8,324
Agency Costs	1,156	8	0	20	1,184
Other Expenses	1,952	228	68	532	2,780
Transport	1,822	0	0	0	1,822
<b>Total Expenditure</b>	<b>9,441</b>	<b>1,258</b>	<b>475</b>	<b>2,935</b>	<b>14,109</b>
<b>Operating Surplus</b>	<b>2,918.2</b>	<b>971.6</b>	<b>973.8</b>	<b>2,614.5</b>	<b>7,478.1</b>
%	6.9%	5.7%	6.5%	47.1%	9.3%
<u>Contribution to Central Costs</u>					
Finance and IT	1,044	522	104	418	2,089
Marketing	0	0	0	0	0
Directorate	541	270	54	216	1,081
<b>Net Surplus</b>	<b>1,333.2</b>	<b>179.1</b>	<b>815.3</b>	<b>1,980.5</b>	<b>4,308.1</b>
	3.1%	1.0%	5.4%	35.7%	5.4%
Check Balance					0

Warehouse	Commercial
£000	£000
41,441	0
0	17,156
0	13,887
916	0
0	6,608
66	36
<b>42,423.0</b>	<b>37,687.9</b>
30,063	28,460
<b>12,359.6</b>	<b>9,227.6</b>
4,512	3,812
1,156	28
1,952	828
1,822	0
9,441	4,668
<b>2,918.2</b>	<b>4,559.9</b>
6.9%	12.1%
1,044	1,044
0	0
541	541
<b>1,333.2</b>	<b>2,974.9</b>
3.1%	7.9%

BUDGET	STORES	DIRECTS	ENERGY	PROCUREMENT	TOTAL
	£000	£000	£000	£000	£000
STORES	42,396	0	0	0	42,396
DIRECT	0	19,189	0	0	19,189
GAS	0	0	16,106	0	16,106
CATALOGUE ADVERTISING	1,022	0	0	0	1,022
REBATE INCOME	0	0	1,220	4,880	6,100
MISCELLANEOUS INCOME	114	0	0	57	171
<b>Total Sales</b>	<b>43,531.1</b>	<b>19,188.6</b>	<b>17,325.6</b>	<b>4,936.8</b>	<b>84,982.1</b>
Less Cost of Sales	30,720	16,619	15,744	0	63,083
<b>Surplus on Trading Account</b>	<b>12,810.9</b>	<b>2,569.8</b>	<b>1,581.6</b>	<b>4,936.8</b>	<b>21,899.1</b>
Wages and Salaries	4,950	1,017	432	2,373	8,772
Agency Costs	1,053	8	0	20	1,081
Other Expenses	1,911	232	94	542	2,780
Transport	1,827	0	0	0	1,827
<b>Total Expenditure</b>	<b>9,741</b>	<b>1,258</b>	<b>526</b>	<b>2,935</b>	<b>14,459</b>
<b>Operating Surplus</b>	<b>3,069.5</b>	<b>1,312.0</b>	<b>1,056.0</b>	<b>2,002.1</b>	<b>7,439.6</b>
%	7.1%	6.8%	6.1%	40.6%	8.8%
<u>Contribution to Central Costs</u>					
Finance and IT	1,091	545	109	436	2,181
Marketing	0	0	0	0	0
Directorate	554	277	55	222	1,108
<b>Net Surplus</b>	<b>1,424.6</b>	<b>489.6</b>	<b>891.6</b>	<b>1,344.1</b>	<b>4,150.0</b>
	3.3%	2.6%	5.1%	27.2%	4.9%
Check Balance					0

Warehouse	Commercial
£000	£000
42,396	0
0	19,189
0	16,106
1,022	0
0	6,100
114	57
<b>43,531.1</b>	<b>41,451.0</b>
30,720	32,363
<b>12,810.9</b>	<b>9,088.2</b>
4,950	3,821
1,053	28
1,911	869
1,827	0
9,741	4,718
<b>3,069.5</b>	<b>4,370.1</b>
7.1%	10.5%
1,091	1,091
0	0
554	554
<b>1,424.6</b>	<b>2,725.3</b>
3.3%	6.6%

ACTUAL V BUDGET VARIANCE	STORES	DIRECTS	ENERGY	PROCUREMENT	TOTAL
	£000	£000	£000	£000	£000
STORES	(954)	0	0	0	(954)
DIRECT	0	(2,032)	0	0	(2,032)
GAS	0	0	(2,218)	0	(2,218)
CATALOGUE ADVERTISING	(106)	0	0	0	(106)
REBATE INCOME	0	0	(128)	636	508
MISCELLANEOUS INCOME	(48)	0	3	(24)	(68)
<b>Total Sales</b>	<b>(1,108.1)</b>	<b>(2,032.5)</b>	<b>(2,343.1)</b>	<b>612.5</b>	<b>(4,871.2)</b>
Less Cost of Sales	(657)	(1,692)	(2,210)	0	(4,559)
<b>Surplus on Trading Account</b>	<b>(451.3)</b>	<b>(340.4)</b>	<b>(132.6)</b>	<b>612.5</b>	<b>(311.9)</b>
Wages and Salaries	438	(5)	25	(11)	448
Agency Costs	(103)	0	0	0	(103)
Other Expenses	(40)	4	26	10	0
Transport	5	0	0	0	5
<b>Total Expenditure</b>	<b>300</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>350</b>
<b>Operating Surplus</b>	<b>(751.3)</b>	<b>(340.4)</b>	<b>(183.1)</b>	<b>612.5</b>	<b>38.5</b>
%					
<u>Contribution to Central Costs</u>					
Finance and IT	46	23	5	18	92
Marketing	0	0	0	0	0
Directorate	14	7	1	5	27
<b>Net Surplus</b>	<b>(91.5)</b>	<b>(310.5)</b>	<b>(76.2)</b>	<b>636.4</b>	<b>158.1</b>

Warehouse	Commercial
£000	£000
(954)	0
0	(2,032)
0	(2,218)
(106)	0
0	508
(48)	(21)
<b>(1,108.1)</b>	<b>(3,763.1)</b>
(657)	(3,903)
<b>(451.3)</b>	<b>139.4</b>
438	10
(103)	0
(40)	41
5	0
300	50
<b>(751.3)</b>	<b>189.8</b>
46	46
0	0
14	14
<b>(91.5)</b>	<b>249.6</b>

**EASTERN SHIRES PURCHASING ORGANISATION**

**CONSOLIDATED MANAGEMENT BALANCE SHEET AS AT**

**Mar-18**

**31st March 2017**

£                      £

	<b>11,939,509</b>			
		<b>FIXED ASSETS :</b>		
		Net tangible Fixed Assets	<b>12,893,586</b>	
		<b>CURRENT ASSETS :</b>		
5,043,040		Stocks	5,187,010	
6,855,055		Debtors	7,992,612	
265		Cash	750	
0		Short Term Investments	0	
11,711,582		Cash at Bank	12,020,312	
	<b>23,609,942</b>		<b>25,200,684</b>	
		<b>CURRENT LIABILITIES :</b>		
620,901		Short Term Loan	611,946	
8,995,646		Creditors	9,151,304	
-1,119,682		Other current Liabilities	550,326	
	8,496,865		10,313,576	
	<b>15,113,077</b>	<b>NET CURRENT ASSETS</b>	<b>14,887,108</b>	
		<b>LONG TERM LIABILITIES</b>		
	7,000,000	Long Term Borrowings	6,500,000	
	<b>20,052,586</b>	<b>NET ASSETS</b>	<b>21,280,694</b>	
		<b>REPRESENTED BY:</b>		
	15,635,145	Usable Reserves	15,293,401	
	4,417,444	Unusable Reserves	5,987,294	
	<b>20,052,589</b>	Total Reserves	<b>21,280,695</b>	
	3		1	
	2.19	Acid Ratio	1.94	
	35.3	Debtor Days	36.4	

**Cash Flow from 01/4/2017 to**

**Mar-18**

Surplus	<b>4,308,094</b>
<b>AFINIMOFs</b>	
Allocations to Maintenance and Equipment Reserves	47,704
Movement in Fixed Assets	(954,077)
Non Surplus movement in reserves	1,569,850
Total	<b>4,971,571</b>
Movement in Long Term Borrowings	(500,000)
Payment of Dividend	(2,800,000)
Movement in Long Term Items	<b>(3,300,000)</b>
(Increase)/Decrease in Stock	(143,970)
(Increase)/Decrease in Debtors	(1,137,557)
Increase/(Decrease) in Creditors	(80,829)
Movement in Working Capital	<b>(1,362,356)</b>
Total	<b>309,215</b>
Movement in Cash Balances	<b>309,215</b>
	0

**2017/18 Capital**

	<b>Budget</b>	<b>Actual</b>	<b>Var</b>
MHE	285,000	26,354	258,646
LGV/Vans	450,000	22,990	427,010
<b>Total</b>	<b>735,000</b>	<b>49,344</b>	<b>685,656</b>

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