

Appendix A

HTS (Property & Environment) Ltd
 Summary of Management Accounts
 Month: Jul 2020

	Actual			Actual			Actual			Actual Month			Actual Year to Date			Forecast		
	14 Months to March 2018			12 Months to Mar 2019			12 Months to 31 MAR 2020			Jul 2020			4 Months to 31 Jul 2020			Year to 31 March 2021		
	Actual £000's	Business Plan £000's	Variance £000's	Actual £000's	Business Plan £000's	Variance £000's	Actual £000's	Business Plan £000's	Variance £000's	Actual £000's	Forecast £000's	Variance £000's	Actual £000's	Forecast £000's	Variance £000's	Latest Forecast £000's	Original Budget £000's	Variance £000's
1/ Total (All Activities)																		
Sales	23,843	26,159	(2,316)	23,453	24,171	(719)	25,944	27,296	(1,352)	1,779	1,745	34	6,722	6,688	34	24,326	24,641	(315)
Cost of Sales	(19,999)	(22,095)	2,096	(20,125)	(20,545)	420	(22,090)	(23,123)	1,033	(1,472)	(1,453)	(19)	(5,522)	(5,503)	(19)	(20,432)	(20,728)	296
Gross Profit	3,844	4,064	(220)	3,328	3,626	(299)	3,854	4,173	(319)	308	291	16	1,201	1,184	16	3,895	3,913	(19)
Overheads	(3,279)	(2,805)	(474)	(2,763)	(2,470)	(293)	(3,201)	(2,741)	(460)	(233)	(233)	-	(1,005)	(1,005)	-	(2,874)	(2,882)	8
Net Profit	565	1,259	(694)	563	1,156	(592)	653	1,431	(778)	75	59	16	196	180	16	1,021	1,032	(11)
Interest	(55)	(65)	10	(50)	(44)	(6)	(29)	(53)	24	(2)	(2)	0	(8)	(8)	0	(29)	(22)	(6)
Net Profit before Tax	** 510	1,194	(684)	515	1,112	(598)	625	1,379	(754)	73	57	16	189	173	16	993	1,011	(17)
Taxation	(98)	(239)	141	(102)	(128)	27	(123)	(262)	139	(14)	(11)	(3)	(36)	(33)	(3)	(189)	(192)	3
Retained Profit	412	955	(543)	413	984	(571)	503	1,117	(615)	59	46	13	153	140	13	805	819	(14)
													0.00%	0.00%		0.00%	0.00%	
2/ H.D.C.- Annual Service Charge																		
Sales	20,143	20,359	(216)	17,248	17,871	(623)	17,769	18,276	(507)	1,550	1,560	(10)	6,216	6,226	(10)	18,696	18,721	(25)
Cost of Sales	(16,599)	(16,738)	139	(14,357)	(14,697)	340	(14,619)	(14,740)	121	(1,268)	(1,285)	17	(5,089)	(5,106)	17	(15,241)	(15,262)	21
Gross Profit	3,544	3,621	(77)	2,889	3,174	(284)	3,150	3,536	(386)	282	275	7	1,127	1,120	7	3,455	3,459	(4)
Overheads	(3,097)	(2,623)	(474)	(2,607)	(2,299)	(308)	(3,046)	(2,583)	(463)	(220)	(220)	-	(953)	(953)	-	(2,718)	(2,724)	6
Net Profit	447	998	(551)	282	875	(591)	104	953	(849)	62	55	7	174	167	7	737	735	2
													0.00%	0.00%		0.00%	0.00%	
3/ H.D.C. - Capital Works																		
Sales	3,613	5,800	(2,187)	6,068	5,800	268	7,998	8,885	(887)	218	172	46	450	404	46	5,474	5,775	(301)
Cost of Sales	(3,400)	(5,357)	1,957	(5,750)	(5,380)	(370)	(7,400)	(8,355)	955	(201)	(162)	(39)	(415)	(376)	(39)	(5,143)	(5,426)	283
Gross Profit	213	443	(230)	318	420	(102)	598	530	68	17	10	7	35	28	7	331	349	(18)
Overheads	(182)	(182)	-	(156)	(159)	3	(156)	(156)	-	(13)	(13)	-	(52)	(52)	-	(156)	(156)	-
Net Profit	31	261	(230)	162	261	(99)	442	374	68	4	(3)	7	(17)	(24)	7	175	193	(18)
													0.00%	0.00%		0.00%	0.00%	
4/ Non HDC Trading																		
Sales	87	-	87	135	500	(365)	177	135	42	11	13	(2)	56	58	(2)	156	146	10
Cost of Sales	-	-	-	(15)	(468)	453	(70)	(26)	(44)	(2)	(4)	2	(17)	(19)	2	(47)	(41)	(6)
Gross Profit	87	-	87	120	32	88	107	109	(2)	9	9	0	39	39	0	109	105	4
Overheads	-	-	-	-	(12)	12	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit	87	-	87	120	20	100	107	109	(2)	9	9	0	39	39	0	109	105	4