



Aristar Financial Consulting Ltd
Example Board Pack
December 2017

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Aristar Financial Consulting Ltd
KPI Summary
December 2017



	Current Mth			YTD			Prior Yr	
	Actual	Budget	Var	Actual	Budget	Var	Actual	Var
Net Fee Income								
Contract Margin %	15.4%	14.6%	5%	15.0%	14.5%	4%	16.4%	-8%
No. of Contractors Paid	100	75	33%	100	75	33%	65	54%
Average Weekly Contract Margin £	£50,000	£37,500	33%	£50,000	£37,500	33%	£32,500	54%
Average Perm Fee £	7,500	8,500	-12%	7,750	8,500	-9%	8,500	-9%
Average Perm Fee %	17.5%	20%	-13%	15%	20%	-25%	20%	-25%
No. Perm Fees	10	6	70%	71	53	34%	50	42%
Salary Ratios								
Sales Staff to NFI %	45.0%	40.0%	13%	50.0%	40.0%	25%	45.0%	11%
Total Staff Costs to NFI %	60.0%	60.0%	0%	60.0%	60.0%	0%	65.0%	-8%
Averages Per Sales Head								
No. Sales Staff	32	30	7%	32	30	7%	28	14%
Average Fees Per Head	8,672	7,517	15%	8,763	8,350	5%	7,500	17%
Average Costs Per Head	6,504	6,013	8%	6,572	6,680	-2%	5,500	19%
Average Profit Per Head	2,168	1,503	44%	2,191	1,670	31%	1,750	25%
Net Profit								
NP %	25%	20%	25%	25%	20%	25%	15%	67%
Debtor Days								
Debtor Days	59	50	17%	58	50	16%	50	16%

Aristar Financial Consulting Ltd
Summary P&L
December 2017



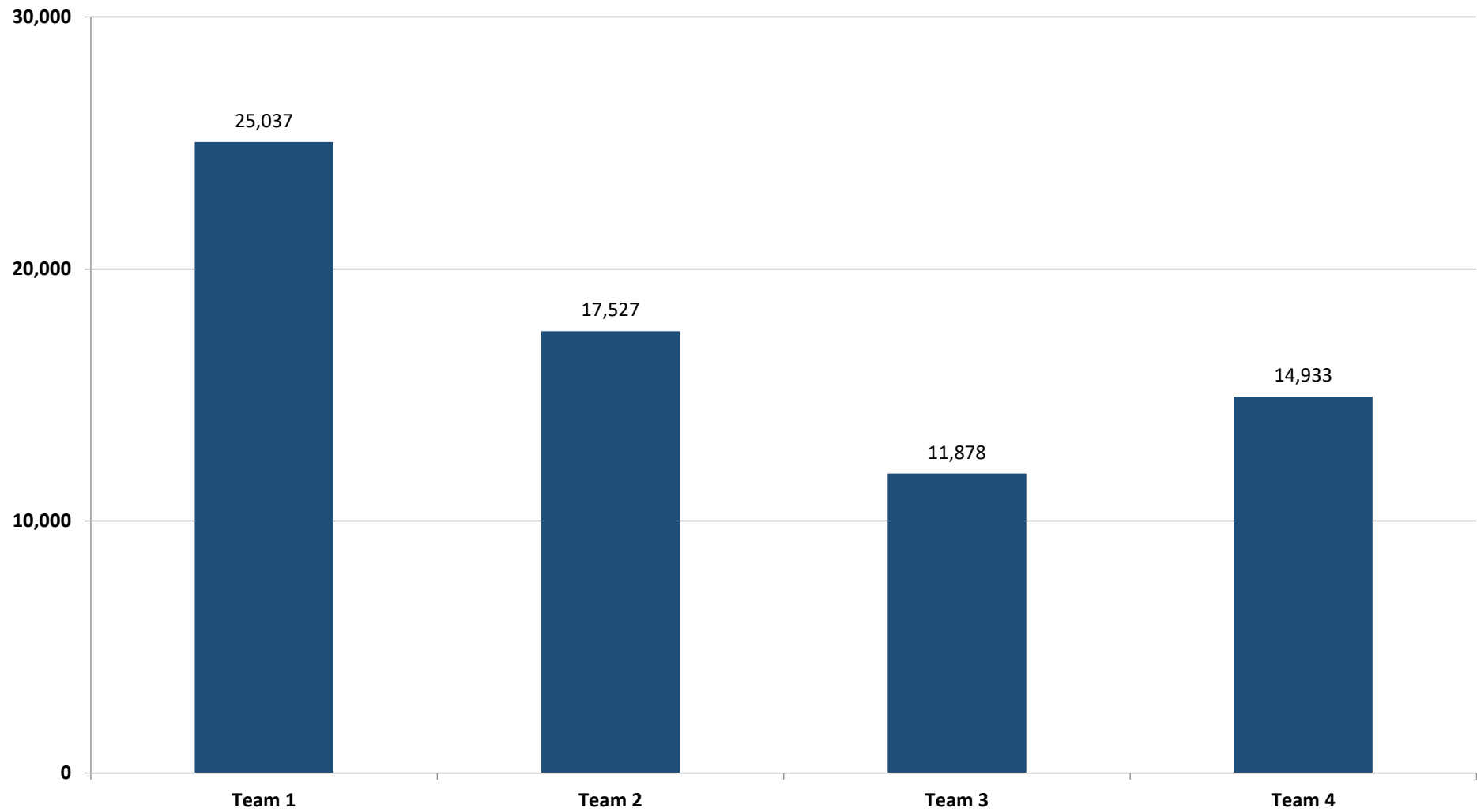
	December 2017			FY Jun-18			FY 2017	
	Actual £	Forecast £	Variance %	Actual £	Forecast £	Variance %	Actual £	Variance %
Net Fee Income								
Contractor Fees	1,300,000	1,200,000		7,500,000	7,250,000		5,500,000	
Contractor Costs	(1,100,000)	(1,025,000)		(6,375,000)	(6,200,000)		(4,600,000)	
Contractor Net Fee Income	200,000	175,000	14%	1,125,000	1,050,000	7%	900,000	25%
<i>Margin %</i>	<i>15.4%</i>	<i>14.6%</i>	<i>5%</i>	<i>15.0%</i>	<i>14.5%</i>	<i>4%</i>	<i>16.4%</i>	<i>-8%</i>
Perm Fees	75,000	50,000	50%	550,000	450,000	22%	400,000	38%
Other Revenue	2,500	500	400%	7,500	3,000	150%	3,000	150%
Total Net Fee Income	277,500	225,500	23%	1,682,500	1,503,000	12%	1,303,000	29%
Overheads								
Total Staff Costs	(166,500)	(135,300)	-23%	(1,009,500)	(901,800)	-12%	(846,950)	-19%
Total Advertising, Marketing & Entertainment Costs	(13,875)	(9,020)	-54%	(84,125)	(60,120)	-40%	(52,120)	-61%
Total Other Overheads	(41,625)	(45,100)	8%	(252,375)	(300,600)	16%	(260,600)	3%
Total Overheads	(208,125)	(180,400)	-15%	(1,261,875)	(1,202,400)	-5%	(1,107,550)	14%
Net Profit	69,375	45,100	54%	420,625	300,600	40%	195,450	115%
<i>NP %</i>	<i>25%</i>	<i>20%</i>	<i>25%</i>	<i>25%</i>	<i>20%</i>	<i>25%</i>	<i>15%</i>	
Corporation Tax Payable	(13,181)	(8,569)	-54%	(79,919)	(57,114)	-40%	(39,090)	-104%
Retained Profit	56,194	36,531	54%	340,706	243,486	40%	156,360	118%

	Dec 17 £	Nov 17 £	Oct 17 £
Net Cash			
Current Account	16,542	171,532	70,924
Deposit Account	70,000	71,056	71,056
ID Facility	(908,450)	(1,017,898)	(637,913)
Total Net Cash	(821,908)	(775,309)	(495,933)
Current Assets			
Accounts Receivable	2,171,720	1,396,147	1,504,180
Accrued Income	142,847	569,772	200,928
AS - Director's Loan Account	3,252	3,252	3,252
Loan to Associated Company	5,000	5,000	5,000
Natwest Credit Card	1,726	1,726	1,726
Other Debtors	20,045	137,682	16,460
Petty Cash	100	100	100
Prepayments	1,883	3,008	4,794
TB - Director's Loan Account	2,551	2,182	2,182
Total Current Assets	2,349,124	2,118,869	1,738,621
Fixed Assets			
IT Equipment	37,500	37,500	37,500
Less Accumulated Depreciation on IT Equipment	(17,600)	(16,600)	(15,600)
Office Equipment	12,015	12,015	11,524
Less Accumulated Depreciation on Office Equipment	(5,649)	(5,504)	(5,359)
Total Fixed Assets	26,266	27,411	28,066
Total Assets	1,553,481	1,370,971	1,270,753
Current Liabilities			
Accounts Payable	525,353	307,102	388,532
Accruals	261,882	391,405	253,335
Deferred Tax Liability	2,237	2,237	2,237
Net Salaries Account	-	-	-
Other Creditors	9,477	9,477	9,477
PAYE & NIC Payable	18,524	15,444	13,535
Pensions Payable	194	172	-
Provision for Corporation Tax	111,910	96,445	87,535
VAT	107,998	82,784	85,197
Total Current Liabilities	1,037,576	905,066	839,848
Net Assets	515,906	465,906	430,906
Equity			
Capital - Ordinary Shares	200	200	200
Current Year Earnings	340,706	290,706	255,706
Retained Earnings	175,000	175,000	175,000
Total Equity	515,906	465,906	430,906

Aristar Financial Consulting Ltd
Team Profitability Analysis
December 2017

	Team 1	Team 2	Team 3	Team 4	Other	Total
Contract Net Fee Income						
Contract Fee Income	455,000	325,000	260,000	260,000	-	1,300,000
Contract Costs	(373,100)	(276,250)	(221,000)	(229,650)	-	(1,100,000)
Contract Net Fee Income	81,900	48,750	39,000	30,350	-	200,000
Margin %	18%	15%	15%	12%	0%	15%
Perm Fees	7,500	37,500	7,500	22,500	-	75,000
Other Revenue	-	-	-	2,500	-	2,500
Total Net Fee Income	89,400	86,250	46,500	55,350	-	277,500
Direct Staff Costs						
<i>Headcount</i>	10	10	6	6		32
Base Salary	24,975	29,138	12,488	16,650		83,250
Commissions & Bonuses	9,387	9,056	4,883	5,812	-	29,138
Er's NI on above	3,991	4,520	1,646	2,349		12,507
Total Direct Staff Costs	38,353	42,714	19,016	24,811	-	124,894
Team Contribution	51,047	43,536	27,484	30,539	-	152,606
Unallocated Central Costs	-	-	-	-	(83,231)	(83,231)
Share of Central Costs	(26,010)	(26,010)	(15,606)	(15,606)	83,231	-
Team Profitability	25,037	17,527	11,878	14,933	-	69,375
Team Profitability %	28%	20%	26%	27%	0%	25%

Team Profitability



Aristar Financial Consulting Ltd
Team 1 - Consultant League Table
December 2017



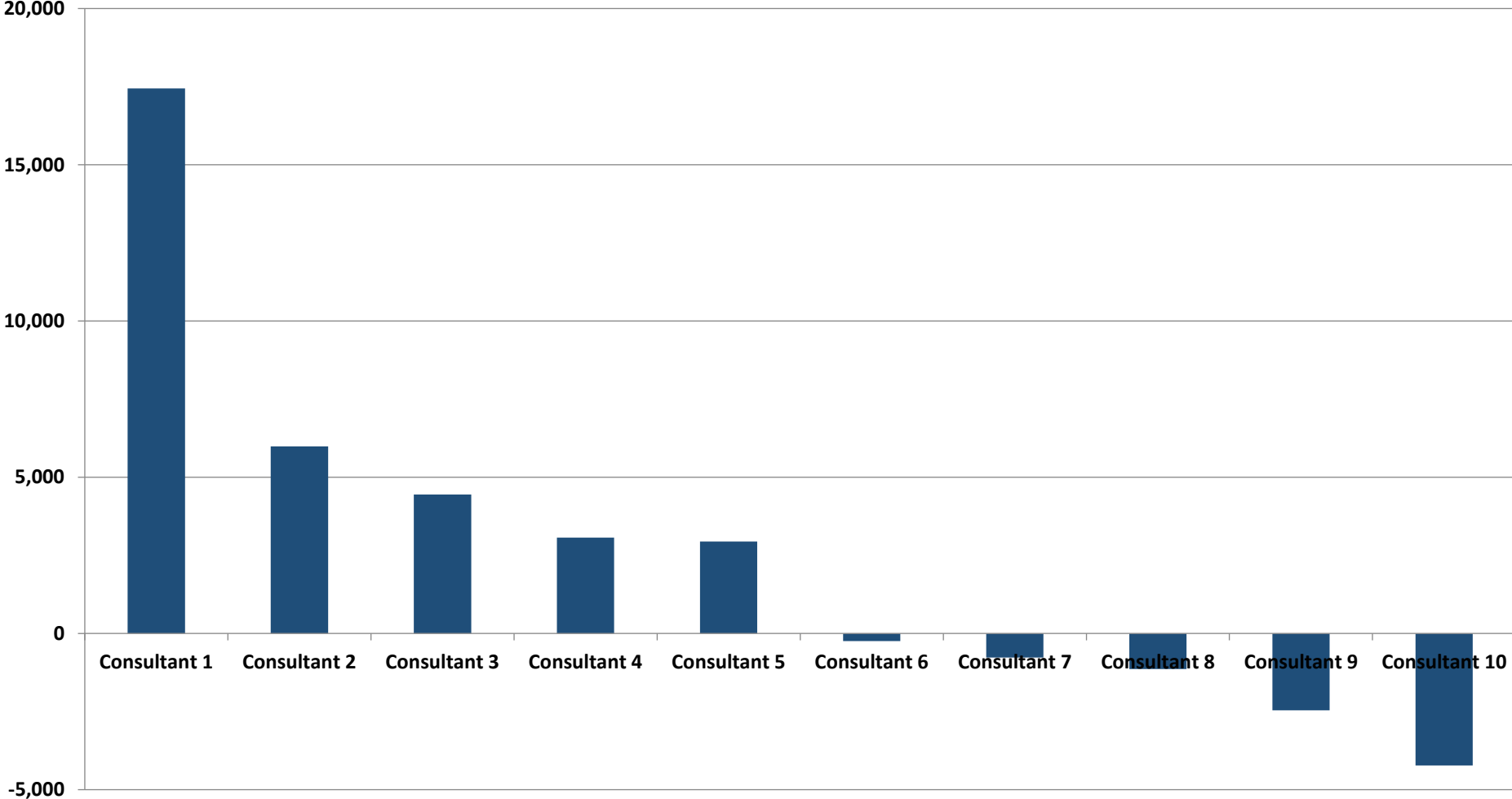
	Current Month			3 Month Rolling			Total YTD		
	Contractor Fees	Perm Fees	Total Fees	Contractor Fees	Perm Fees	Total Fees	Contractor Fees	Perm Fees	Total Fees
Consultant									
Consultant 1	21,750	-	21,750	20,663	-	20,663	130,500	-	130,500
Consultant 2	14,500	-	14,500	13,775	-	13,775	87,000	-	87,000
Consultant 3	11,250	-	11,250	10,688	-	10,688	67,500	-	67,500
Consultant 4	9,750	-	9,750	9,263	-	9,263	58,500	-	58,500
Consultant 5	9,750	-	9,750	9,263	-	9,263	58,500	-	58,500
Consultant 6	5,000	7,500	12,500	4,750	-	4,750	30,000	-	30,000
Consultant 7	4,400	-	4,400	4,180	-	4,180	26,400	-	26,400
Consultant 8	3,500	-	3,500	3,325	-	3,325	21,000	-	21,000
Consultant 9	2,000	-	2,000	1,900	-	1,900	12,000	-	12,000
Consultant 10	-	-	-	-	-	-	-	-	-
Total Fees	81,900	7,500	89,400	77,805	-	77,805	491,400	-	491,400

Aristar Financial Consulting Ltd
 Team 1 - Profitability Analysis
 December 2017



	Consultant 1	Consultant 2	Consultant 3	Consultant 4	Consultant 5	Consultant 6	Consultant 7	Consultant 8	Consultant 9	Consultant 10	Other	Total
Interim Net Fee Income												
Interim Fee Income	145,000	96,667	85,000	61,667	58,333	33,333	29,333	23,333	13,333	-	-	546,000
Interim Costs	(123,250)	(82,167)	(72,250)	(52,417)	(49,583)	(28,333)	(24,933)	(19,833)	(11,333)	-	-	(464,100)
Interim Net Fee Income	21,750	14,500	12,750	9,250	8,750	5,000	4,400	3,500	2,000	-	-	81,900
Margin %	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	15%
Perm Fees	7,500	-	-	-	-	-	-	-	-	-	-	7,500
Total Net Fee Income	29,250	14,500	12,750	9,250	8,750	5,000	4,400	3,500	2,000	-	-	89,400
Direct Costs												
Base Salary	5,000	3,750	3,750	2,250	1,975	1,875	1,875	1,500	1,500	1,500	-	24,975
Commissions & Bonuses	3,071	1,523	1,339	971	919	525	462	368	210	-	-	9,387
Er's NI on above	1,138	641	616	358	313	245	236	172	150	121	-	3,991
Total Direct Costs	9,209	5,914	5,705	3,580	3,207	2,645	2,573	2,039	1,860	1,621	-	38,353
Consultant Contribution	20,041	8,586	7,045	5,670	5,543	2,355	1,827	1,461	140	(1,621)	-	51,047
Share of Central Costs	(2,601)	(2,601)	(2,601)	(2,601)	(2,601)	(2,601)	(2,601)	(2,601)	(2,601)	(2,601)	-	(26,010)
Consultant Profitability	17,440	5,985	4,444	3,069	2,942	(246)	(774)	(1,140)	(2,461)	(4,222)	-	25,037
Consultant Profitability %	60%	41%	35%	33%	34%	-5%	-18%	-33%	-123%	0%	0%	28%

Profitability by Consultant

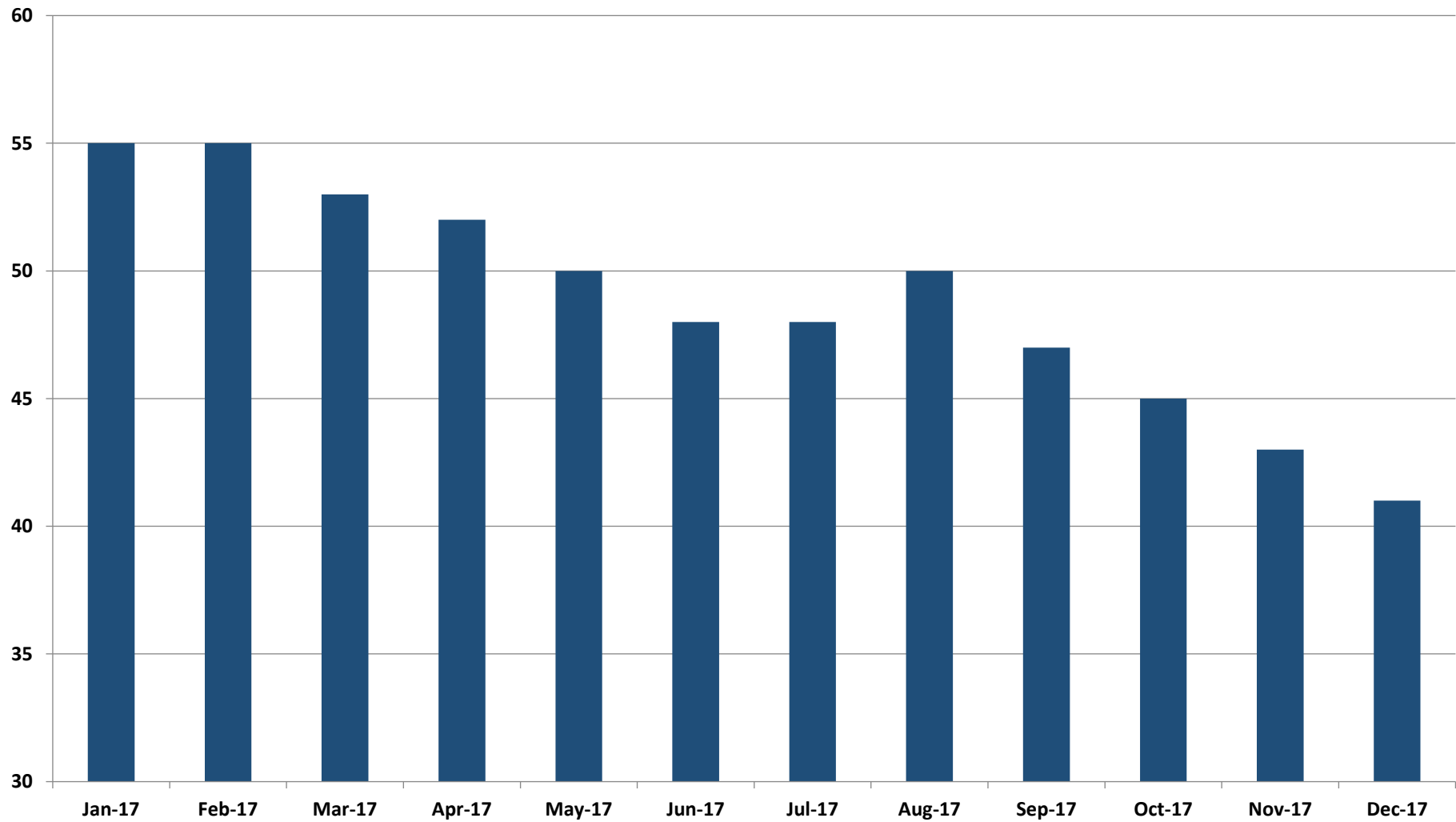


Aristar Financial Consulting Ltd
Top 10 Client List
December 2017



Top 10 Analysis	3 Month Rolling	
	Spend	%
Client		
Client 1	55,966	21%
Client 2	54,763	20%
Client 3	32,613	12%
Client 4	30,435	11%
Client 5	23,327	9%
Client 6	18,686	7%
Client 7	14,565	5%
Client 8	10,244	4%
Client 9	8,972	3%
Client 10	8,531	3%
Other	11,898	4%
Total Fees	270,000	100%

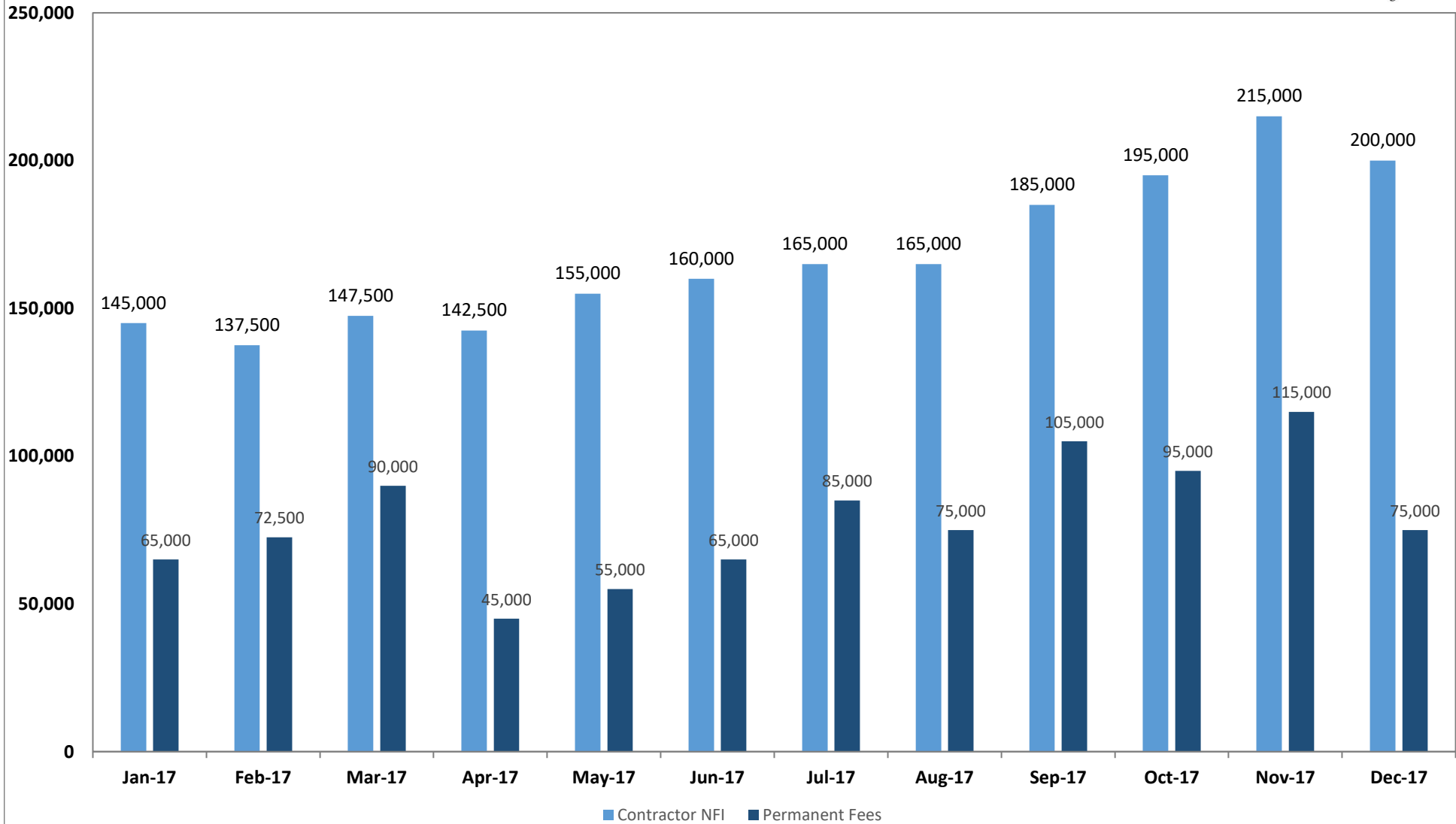
Debtor Days Analysis



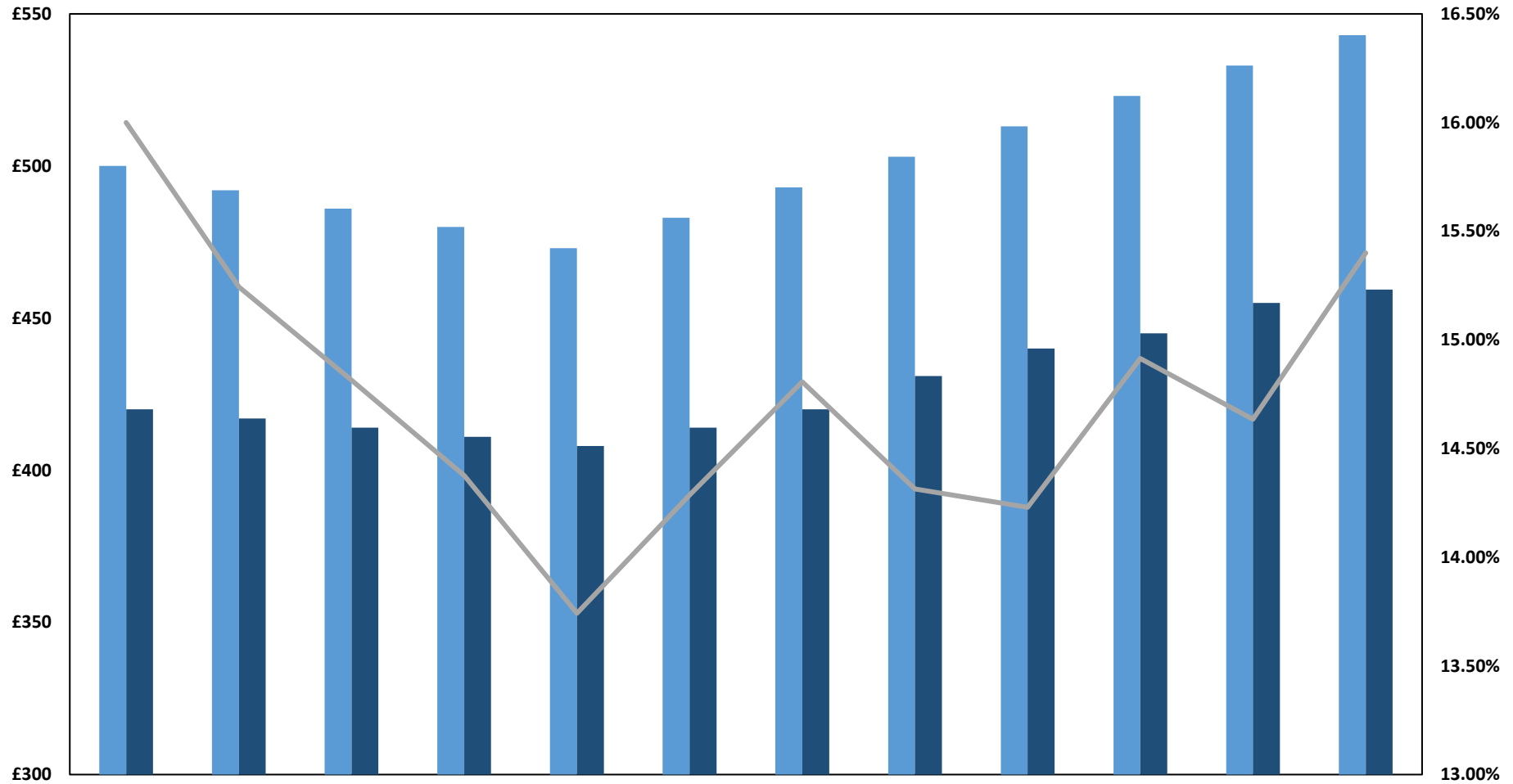


Aristar Financial Consulting Ltd
Appendices
December 2017

Summary P&L Graph - Revenue

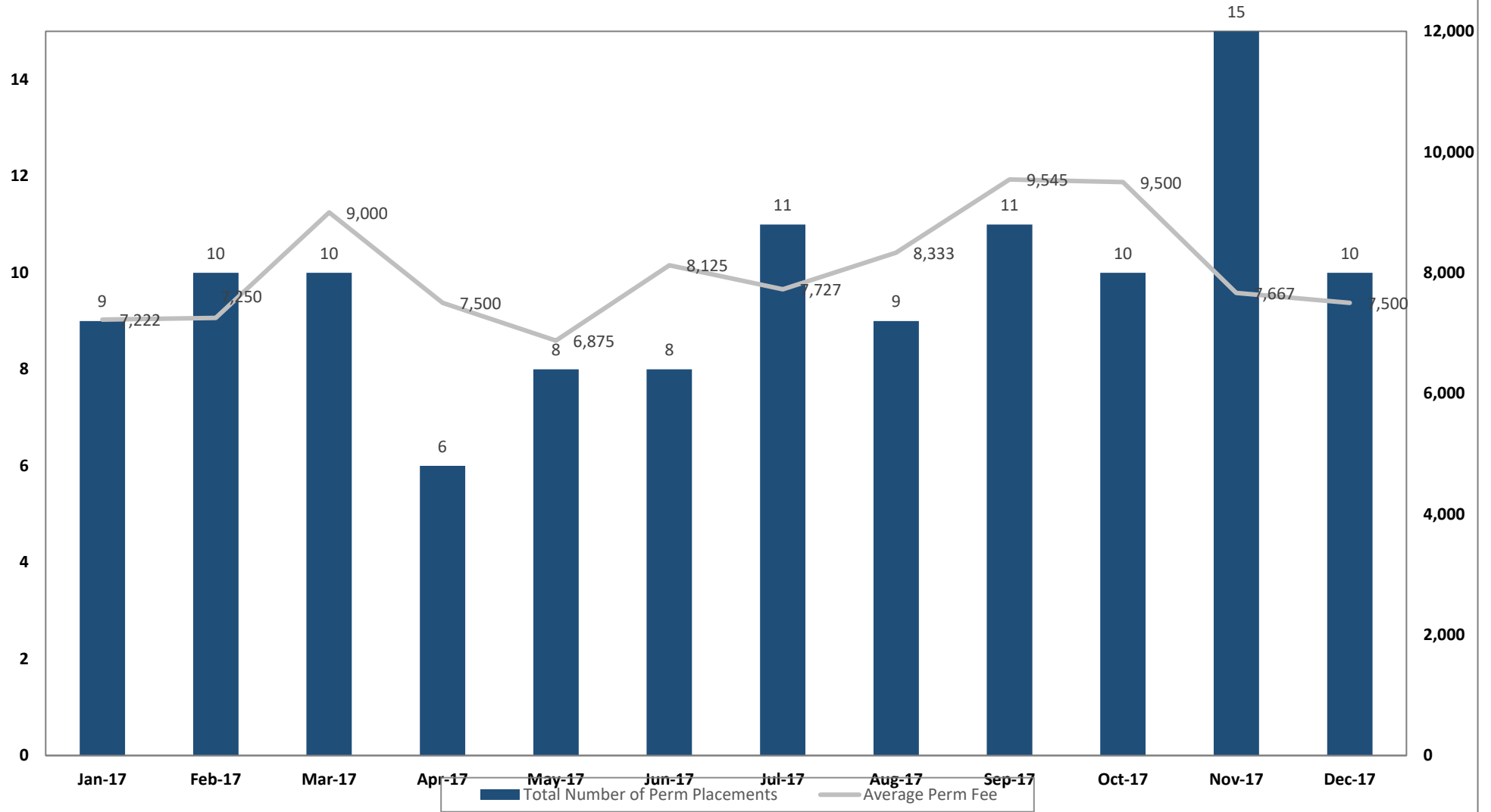


Analysis of Charge Rate, Pay Rate & Margin %

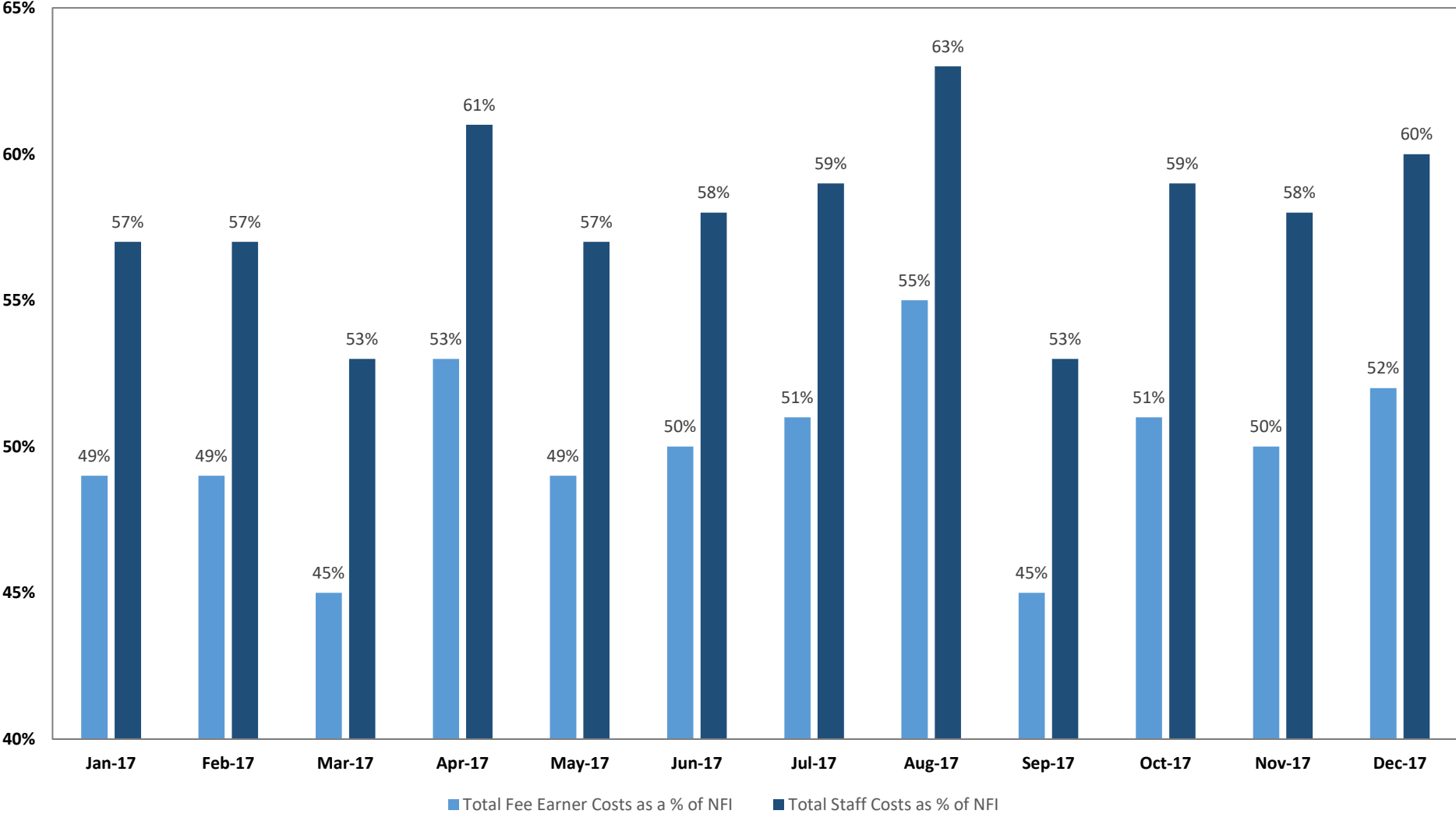


	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
Bill Rate		500	492	486	480	473	483	493	503	513	523	533	543
Pay Rate		420	417	414	411	408	414	420	431	440	445	455	459
Margin %		16.00%	15.24%	14.81%	14.38%	13.74%	14.29%	14.81%	14.31%	14.23%	14.91%	14.63%	15.40%

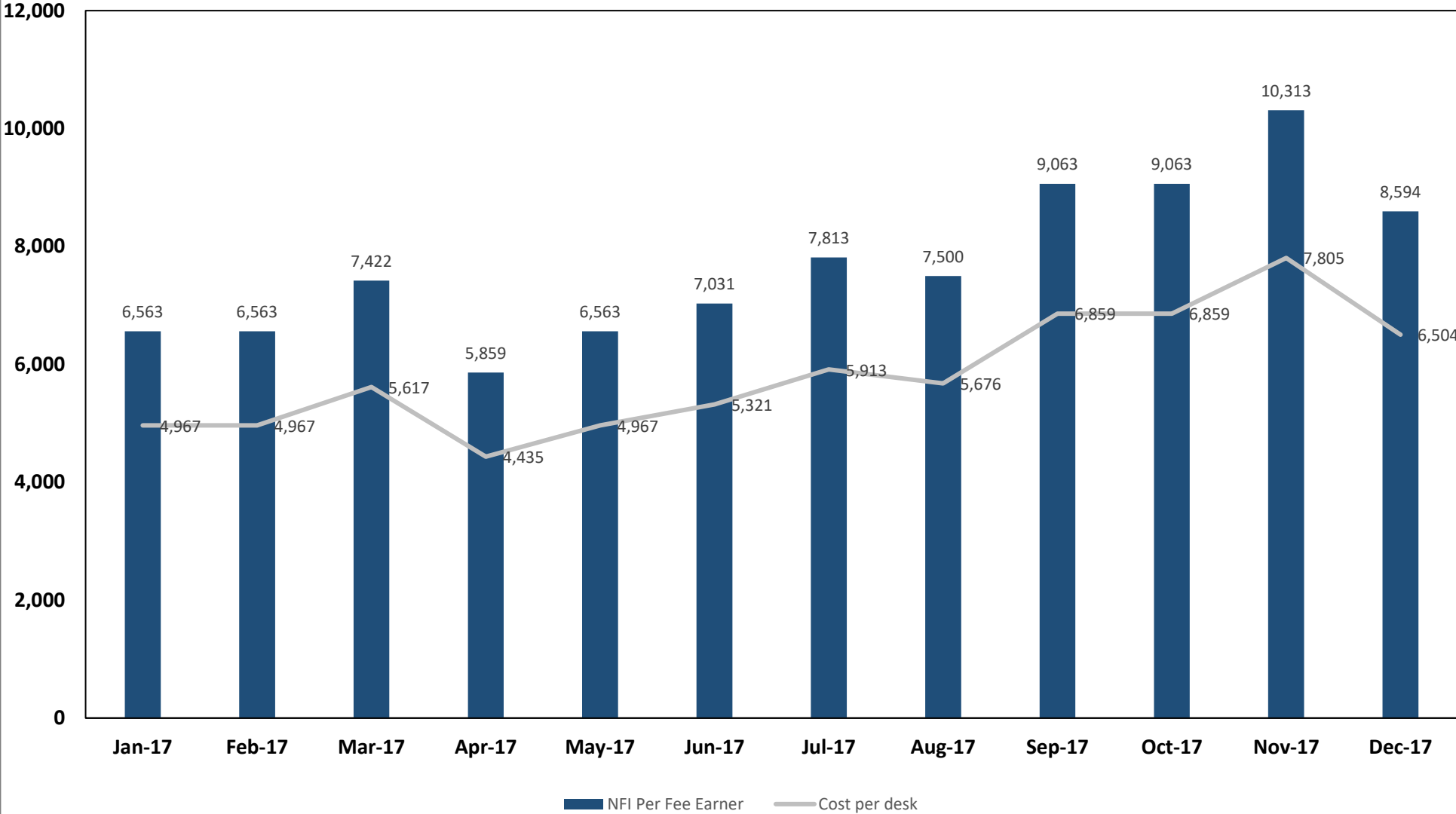
Perm Fee Analysis



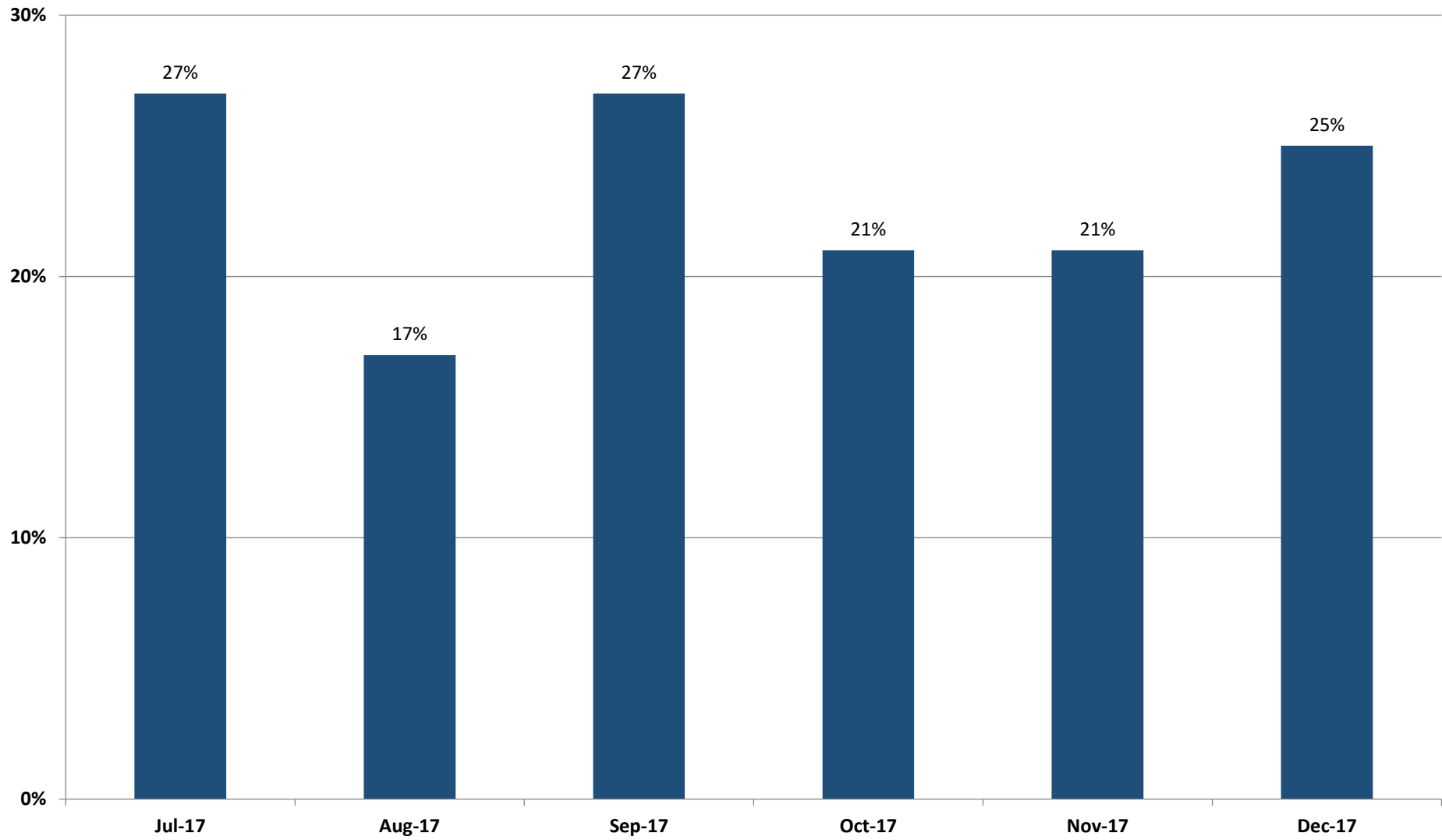
Staff Costs as % of NFI



Average NFI/Cost per Desk Per Fee Earner



Net Profit %



Working Capital Analysis

