Executive Summary

DBFCS | SHERYL N. LELIA
For the 3 months ended 31 March 2024

	JAN-MAR 2024	OCT-DEC 2023	VARIANCE
Cash			
Cash received	87,625.20	3,096.04	2,730.23% ↑
Cash spent	60,017.60	19,025.35	215.46% ↑
Cash surplus (deficit)	27,607.60	(15,929.31)	273.31% ↑
Closing bank balance	11,678.29	(15,929.31)	173.31% ↑
Profitability			
Income	118,574.82	70,370.69	68.50% ↑
Direct costs	15,357.03	-	- —
Gross profit (loss)	103,217.79	70,370.69	46.68% ↑
Other income	-	-	- —
Expenses	46,422.21	97,740.00	-52.50% ↓
Profit (loss)	56,795.58	(27,369.31)	307.52% ↑
Balance Sheet			
Debtors	42,807.10	-	- —
Creditors	15,548.24	-	- —
Net assets	67,041.27	12,745.69	425.99% ↑
Sales			
Number of invoices issued	33.00	-	- —
Average value of invoices	2,215.77	-	- —
Performance			
Gross profit margin (%)	87.05	100.00	-12.95% ↓
Net profit margin (%)	47.90	(38.89)	223.15% ↑
Return on investment (p.a.) (%)	338.87	(858.94)	139.45% ↑
Position			
Average debtor days	32.85	-	- —
Average creditor days	92.13	-	- —
Short term cash forecast	27,258.86	-	- —
Current assets to liabilities	2.15	4.60	-53.27% ↓
Term assets to liabilities	1.48	1.48	- —