

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	1	2
OVERALL FINDINGS BY PROFIT CENTRE		
	<p>Contract lost in March 2005 as assessed as not worth bothering to save given small size and confused reporting</p>	<p>Stable contract lost as a consequence of customer internal changes</p>
Comment		
Rank	32	27
Type	Ded	Ded
Expiry	31-Dec-04	3 month rolling
Years held	5	2
Charging mechanism	Rate matrix	Rate matrix
Outcome for profitability	Quantum	Increase and reduce
	Evidence	Profitability increase Jun 03, Mar/Jun 04. Reduces Sep 03 and Sep 04. Documentary evidence reports that results probably impacted by misallocated costs but 'small profit - not bothered if we keep' Apr 04. In Oct 04 conclude 'losing money...flash often no
	Assessed cause and response	Response assessed as to terminate contracts as profitability considered too small to justify intervention. Attempt to improve reporting not recorded as being effective
Encountered uncertainty?	Answer	Reporting
	Evidence	Decision making confused by unclear cost allocations and cost income ratio
Central v devolved	Answer	Devolved
	Evidence	No intervention even if downturn
Fixed v Flexible	Answer	Fixed
	Evidence	Minimum level of profitability identified as required. Decide to walk away from contract when not clear that can be achieved
Control v Inform	Answer	Control and inform
	Evidence	Intention to control, but no effective action implemented for neg variance. Informs that information is not adequate
Process	Answer	Not used
	Evidence	No evidence of use in study period
Product /Services	Answer	Not used
	Evidence	Service provided to customer treated as product
Customer	Answer	Price/ target setting
	Evidence	Pricing and target margin based on customer costing as quantified in the contract
Throughput	Answer	Not used
	Evidence	No evidence of use

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	3	4
OVERALL FINDINGS BY PROFIT CENTRE		
	Complex profit centre with two major customers and large interco sales and costs. Driver of profitability confused both by relative performance of customers and appropriateness of interco charges.	Profitable contract with bonus driven manager achieving target, but terminated as a consequence of customer internal changes
Comment		
Rank	12	18
Type	Semi	Ded
Expiry	1-Apr-05	1-Apr-05
Years held	8 yrs	2 yrs
Charging mechanism	Rate matrix	Rate matrix
Outcome for profitability	Quantum	Increase and reduce
	Evidence	Improve after down turn in Jun/Sep. Documentary evidence unclear if profit improvement caused by change in internal costing or improved capacity utilisation
	Assessed cause and response	But not clear if caused by changes in internal cost charges or improved capacity utilisation - interpret evidence that both had impact. Profit treated as materially in line with target from then on
Encountered uncertainty?	Answer	ABC. Cost/income
	Evidence	Cost income relationship not clear, basis of interco charges not clear as shared resources
Central v devolved	Answer	Devolved / Central
	Evidence	Central intervention after Jun/Sep. Then devolved as profits improve
Fixed v Flexible	Answer	Flexible/ fixed
	Evidence	Accept that significant fluctuations (Xmas, Sep04, Feb 05) but target reflects fixed range of acceptable performance
Control v Inform	Answer	Control and inform
	Evidence	Significant variances (Jun/Sep 03, Sep 04, Feb 05) trigger assessment for reason, otherwise target provides control guide for level of 'good enough' performance
Process	Answer	Operational analysis
	Evidence	October 03 assessment provides basis of operational analysis for restructure
Product /Services	Answer	Network/ internal pricing
	Evidence	Semi ded. Interco charges based on assessment of use of shared facilities - ABC issue (Oct 03). Uncertainty over the accuracy of this
Customer	Answer	Price/ target setting
	Evidence	Pricing and target margin based on customer costing as quantified in the contracts
Throughput	Answer	Profit driver
	Evidence	Documentary evidence that better use of capacity is the key driver of profitability through maximising income from agreed pricing mechanism in relation to resources used

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	5	6
OVERALL FINDINGS BY PROFIT CENTRE	<p>Weekly profit - 4 week moving average</p>	<p>Weekly profit vs Target - 4 week moving average</p>
	<p>Comment</p> <p>Initial shortfall in profitability addressed by price increase and restructuring</p>	<p>The major network profit centre providing groupage services to other semi dedicated profit centres. Considered essential service, therefore profit not main driver</p>
Rank	5	11
Type	Semi	Net
Expiry	1-Apr-07	Mix
Years held	6 mths	avg 5 yrs
Charging mechanism	Fixed shunt and admin, rate matrix for distribution	Rate matrix
Outcome for profitability	<p>Quantum</p> <p>Increase and reduce</p>	<p>Increase and reduce</p>
	<p>Evidence</p> <p>Graph shows profit improve after management change. Documentary evidence show interpretation of feedback - 'passing management to Gary' (Aug 04); 'in negotiations to get a price increase....having to do a complete repricing of routes' (Oct 04); £3k redundan</p>	<p>Graph show losses in March to June 2003 gradual trend improvement (see trend line). Documentary evidence show assessed impact of sales fluctuation, and that action being taken to improve performance by better operational management.</p>
	<p>Assessed cause and response</p> <p>Below target performance assessed as being result of poor management leading to ineffective operational management, and profile variance from tender requiring price changes. Management and operational changes together with price renegotiations led to prof</p>	<p>Poor performance triggers action to reassess cost allocations and improve capacity utilisation. Also shows that sales targeted not achieved - 'additional sales promised fro Bradford from Aug 03 do not seem to have materialised'</p>
Encountered uncertainty?	<p>Answer</p> <p>Op costs. Pricing.</p>	<p>ABC. Sales volume</p>
	<p>Evidence</p> <p>As a new contract uncertain if projected profit levels are achievable, reinforced by initial shortfall against target</p>	<p>Performance impacted by unforeseen blips (D,E,F) but generally relatively stable within the context</p>
Central v devolved	<p>Answer</p> <p>Devolved / Central</p>	<p>Devolved</p>
	<p>Evidence</p> <p>Initial devolved authority restricted when performance assessed as below target (Sep 04)</p>	<p>Improvement in profitability means no central involvement</p>
Fixed v Flexible	<p>Answer</p> <p>Flexible/ fixed</p>	<p>Fixed/flexible</p>
	<p>Evidence</p> <p>Fixed provided though expectation of profitability (£5k), but subject to flexible reassessment based on operational assessment</p>	<p>Intention is to ratchet up performance via means of increased sales and better operational management Stable environments means target broadly consistent</p>
Control v Inform	<p>Answer</p> <p>Control and inform</p>	<p>Control and inform</p>
	<p>Evidence</p> <p>Initial aim is to control to target profit (£5k). Then variance used to inform contract term and management changes</p>	<p>Profit target provide control guide for profit expectation. Analysis that sales required shows infrom</p>
Process	<p>Answer</p> <p>Pricing / operational analysis</p>	<p>Operational analysis</p>
	<p>Evidence</p> <p>Costing processes provides the basis for pricing assessment and assessing financial impact of operational restructuring</p>	<p>Provides analysis to ensure maximum throughput</p>
Product /Services	<p>Answer</p> <p>Network</p>	<p>Customer pricing / target setting / network</p>
	<p>Evidence</p> <p>Individual services bundled into customer contract. Semi ded.</p>	<p>Standard pricing matrix based on historic market prices and achievement of required profitability. Network for interco work</p>
Customer	<p>Answer</p> <p>Price setting / target setting</p>	<p>Not used</p>
	<p>Evidence</p> <p>Prices negotiated with customer based on customer advised operational profile and costed process analysis. Including price ratchets aimed at responding to variations from profile. Confirmed by contract, but some interpretations contested</p>	<p>Multi customer - product based</p>
Throughput	<p>Answer</p> <p>Not used</p>	<p>Profitability driver</p>
	<p>Evidence</p> <p>No evidence of use</p>	<p>Maximising throughput for the resource used provides main driver of profitability</p>

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		10	11
OVERALL FINDINGS BY PROFIT CENTRE		<p>Weekly profit vs Target - 4 week moving average</p>	<p>Weekly profit vs Target - 4 week moving average</p>
	Comment	Network dependant on profitability from throughput from other profit centres. Profit also affected by cost control	Warehouse where profitability failed because required sales could not be obtained. Losses eliminated by closure
Rank		29	20
Type		Net	Wh
Expiry		Run on	Finished
Years held		1 yr	5 yrs
Charging mechanism		Rate matrix	Storage and RHD rate schedule
Outcome for profitability	Quantum	Increase and reduce	Increase and reduce
	Evidence	Profit reduce on reduction of interco sales (Jun to Dec 04).Marginal improve on cost control (Feb/Mar 05)	Graph shows sales materially correlate to profit. Documentary evidence show initial intention to improve profit by extra sales. This failed and revised decision was to close
	Assessed cause and response	Reduction of interco sales causes decline, mitigated by improve in operational cost control	Lack of sales causes losses. Response to gain extra sales failed. Losses then eliminated by exit
Encountered uncertainty?	Answer	Sales volume	Sales volume
	Evidence	Profitability dependant on changing volumes from other profit centres - but to some extent these can be predicated	Profitability dependant on uncertainty of whether sales can be gained. Otherwise cost structure stable
Central v devolved	Answer	Devolved	Devolved / Central
	Evidence	No significant intervention apart from pressure to control costs	Central intervention unable to initiate sales growth
Fixed v Flexible	Answer	Flexible/ fixed	Flexible/ fixed
	Evidence	Profit potential varies on available volumes	Potentially fixed if sales generated - but as no sale has to be flexible
Control v Inform	Answer	Control and inform	Control and inform
	Evidence	Target provides basis for controlling performance as adjusted fro changes in volume. Infrom show inpac of changes in volume	Infrom shows how sales is the profit driver. Reporting is aimed at controlling achievement
Process	Answer	Operational analysis	Not used
	Evidence	Better scheduling enables reduction of subcontract cost	None
Product /Services	Answer	Customer pricing / target setting / network	Customer pricing/ target setting
	Evidence	Aim to supplement netwrok business with individual customer but not achieved. Network for interco work	Warehouse charges based on storage and RH and D. Margin potentially achievable moves into target setting
Customer	Answer	Not used	Not used
	Evidence	Multi customer - product based	Multi customer - product based
Throughput	Answer	Profit driver	Profit driver
	Evidence	Value of throughput is key to profitability given fixed costs	Value of throughput is key to profitability given fixed costs

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	12	13
OVERALL FINDINGS BY PROFIT CENTRE		
Comment	Semi dedicated contracted where profitability improved following process changes in June 03 and then produced relatively stable profits of avg £2.2 pw	New contract. Resources shared with other contracts. No clear view of profit level as not clear if cost allocations correct and considered too small to thoroughly investigate
Rank	21	28
Type	Semi	Semi
Expiry	31-Mar-04	Run on
Years held	8 yrs	6 mths
Charging mechanism	Rate matrix for distribution, fixed charge for shunting	Rate matrix
Outcome for profitability	Quantum	Increase and reduce
	Evidence	Losses to June 03, then step increase to broadly stable performance, subject to fluctuations. Evidence shows results Apr/Jun result of reduced sale, and improvement resulting from operational restructuring. Fluctuations results from seasonal and blip fact
	Assessed cause and response	Restructuring in response to neg vars caused by customer led to operational changes to retrieve profitability. Profitability then relatively stable
Encountered uncertainty?	Answer	Pricing. Op cost.
	Evidence	Profitability dependant on changes to customer profile and agreement of pricing to refelct changes
Central v devolved	Answer	Devolved
	Evidence	Devolved management respond to variances from target
Fixed v Flexible	Answer	Fixed/flexible
	Evidence	Core profit target in range of £2k to £3k after operational chnages made in reponse to donettum
Control v Inform	Answer	Control and inform
	Evidence	Target provides basis for monitoring that performance in line with expectation. Infrom show financial impacts of operational restrucutre and financial impact of responsive changes
Process	Answer	Pricing / operational analysis
	Evidence	Costing processes provides the basis for pricing assessment for contract. October 03 assessment provides basis for operational restructure
Product /Services	Answer	Network
	Evidence	Service provided to customer treated as product. Semi ded
Customer	Answer	Price/ target setting
	Evidence	Commercial terms agreed for overall service with customer. Renegotiated at contract agreement time
Throughput	Answer	Not used
	Evidence	Cost bases adapted to changes in throughput

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	14	15
OVERALL FINDINGS BY PROFIT CENTRE	<p>Weekly profit vs Target - 4 week moving average</p>	<p>Weekly profit - 4 week moving average</p>
	<p>Comment</p> <p>New start up not fully trading - only start up costs</p>	<p>Semi dedicated contract with profitability dependant of customer pricing, profile and how the profile interact with other contracts</p>
Rank	23	17
Type	Semi	Semi
Expiry		31-Dec-04
Years held		5 yrs
Charging mechanism	Fixed shunt and admin, rate matrix for distribution	Rate matrix for distribution, cover by minimum charge per period
Outcome for profitability	Quantum	Increase and reduce
	Evidence	Move from profit to loss Dec 04 to Mar 05
	Assessed cause and response	Results mainly reflect start up costs period with move to profitability as contract settles and volumes increase
Encountered uncertainty?	Answer	New
	Evidence	As new contract profit no certainty of performance
Central v devolved	Answer	Devolved
	Evidence	Being set up by operational management
Fixed v Flexible	Answer	Flexible/ fixed
	Evidence	No settled pattern of maintainable profit level
Control v Inform	Answer	Control and inform
	Evidence	Results are feeding into understanding of future maintainable profit contolled by an expectation of profitability from the tender
Process	Answer	Pricing analysis
	Evidence	Provides input to customer pricing for new contract.
Product /Services	Answer	Network
	Evidence	Service provided to customer treated as product. Internal network prices
Customer	Answer	Price/ target setting
	Evidence	Commercial terms agreed for overall service with customer.
Throughput	Answer	Not used
	Evidence	None

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	16	17
OVERALL FINDINGS BY PROFIT CENTRE	<p>Weekly profit - 4 week moving average</p>	<p>Weekly profit - 4 week moving average</p>
	<p>Profit per week - 4 week MA</p> <p>Sales - 4 week MA</p>	<p>Profit per week - 4 week MA</p> <p>Sales - 4 week MA</p>
Comment	Semi dedicated contract with above expectation profit for a period as a result of extra customer service requirement. Profitability has strong correlation with sales	Only non transport profit centre - furniture fitting. Reporting shows profit not achieved leads to a strategy of make profit or shrink. Outcome is shrink. Evidence where remedial action not work
Rank	16	6
Type	Semi	Ded
Expiry	31-Dec-04	Mix
Years held	5 yrs	mix
Charging mechanism	Rate matrix for distribution, cover by minimum charge per period	Negotiated terms
Outcome for profitability	Quantum	Increase and reduce
	Evidence	Graph shows close correlation of profit and sales until Oct 04 when reported change in delivery profile links with step reduction in profitability
	Assessed cause and response	Profitability fluctuates with sales demand to Sep04. Then reduced on change in customer profile and that worsens the cost income ratio. Profitability levels accepted as acceptable even on lower prices, so price reduced to retain contract
Encountered uncertainty?	Answer	Op costs. Pricing.
	Evidence	Uncertain impact of profile changes and credibility of customer pressing for price reductions
Central v devolved	Answer	Devolved
	Evidence	Operational management respond to feedback without need for central involvement
Fixed v Flexible	Answer	Flexible/ fixed
	Evidence	Core profitability range changes in response to customer requirement profile
Control v Inform	Answer	Control and inform
	Evidence	Feedback provides control that performing within target range. Inform shows the impact of pricing and operationa changes
Process	Answer	Pricing analysis
	Evidence	Provides input to customer pricing for contract extension
Product /Services	Answer	Network
	Evidence	Service provided to customer treated as product. Internal network prices
Customer	Answer	Price/ target setting
	Evidence	Commercial terms agreed for overall service with customer - pricing analysis leads to 4% price reduction
Throughput	Answer	Profit driver - but not clear
	Evidence	Maximising throughput in conjunction with other semi dedicated contract key to profitability, but not well understood

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		18	19	
OVERALL FINDINGS BY PROFIT CENTRE				
	Comment	Small semi dedicated contract. Fluctuating profit but no intervention as showing profitability		
	Rank	24	34	
	Type	Semi	Ded	
	Expiry	31-Jan-05	28-May-06	
	Years held	4 yrs	4 yrs	
	Charging mechanism	Rate matrix	Fixed charge for draymen and vehicles plus groupage distribution matrix	
	Outcome for profitability	Quantum	Increase and reduce	Stable
		Evidence	Profit up Jun 03, down Oct 03, down Jun 04, down Sep 04. Variance report records that generally judged as 'in line' with downturn blips caused by sales. Flash accounts show 30% of sales are interco with large variations	Profitability levels accepted as adequate
		Assessed cause and response	Main driver is seasonal factors (Xmas / bank holidays) and fluctuating sales including interco which impact on the cost/ income ratio and lead to profit fluctuation. As overall performance assessed as 'in line' no response actions triggered	Stable target and stable performance signal no change
Encountered uncertainty?	Answer	Op costs	None	
	Evidence	Level of fluctuation accepted, and not significant profit driver to require attention	Environment treated as stable	
Central v devolved	Answer	Devolved	Devolved	
	Evidence	Not significant to stimulate intervention	Default devolution	
Fixed v Flexible	Answer	Fixed	Fixed	
	Evidence	Basic range of £800k pw adjusted to reflect seasonal / profile changes	Fixed only has small fluctuations based on stable profitability	
Control v Inform	Answer	Control	Control	
	Evidence	Feedback provides control that performing within target range	Only used to monitor achievement of stability	
Process	Answer	Not used	Not used	
	Evidence	No evidence of use in study period	No evidence of use in study period	
Product /Services	Answer	Network	Not used	
	Evidence	Service provided to customer treated as product. Internal network prices	Service provided to customer treated as product	
Customer	Answer	Price/ target setting	Price/ target setting	
	Evidence	Commercial terms agreed for overall service with customer.	Commercial terms agreed for overall service with customer.	
Throughput	Answer	Not used	Not used	
	Evidence	None	No assessment made	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		21	22
OVERALL FINDINGS BY PROFIT CENTRE			
	Comment	New Fixed price contract with predicable profit stream	New semi dedicated contract which demonstrates effective use of MA with performance being above original intentions, and manager responding to bonus
Rank		22	13
Type		Ded	Semi
Expiry		2-Oct-07	3-Sep-06
Years held		6 yrs	1 yr
Charging mechanism		Fixed price based on open book	Fixed shunt and admin, rate matrix for distribution
Outcome for profitability	Quantum	Increase and stable	Increase and reduce
	Evidence	Stable profit and evidence of contractual terms	Profit generally correlates with sales except increase decrease in Nov/Dec 03 and a step increase Jun 04 in relation to sales. Documentary evidence that this is in response to central pressure on operational management (Nov 03) and process improvement tri
	Assessed cause and response	Profitability is driven by contract terms which provide margin on a cost plus basis. Performance in line with target there no action stimulated	New contract. Targets derived from tender drive initial expectations. Feedback of negative variance from this expectation lead to improved operational processes and price increases to lead to profit improvement. Bonuses stimulate continued profit improvem
Encountered uncertainty?	Answer	None	None
	Evidence	Stable profitability subject to delivery of service	Outcome in line with expectation at tender stage. Changes from initial tender profile identified and effective responses initiated
Central v devolved	Answer	Devolved	Devolved
	Evidence	No need for intervention	Operational management respond to feedback without need for central involvement - stimulated by bonus
Fixed v Flexible	Answer	Fixed	Flexible/ fixed
	Evidence	Contract pricing determine target profitability levels	Initial tender price identifies target. Then adjusted in response to changes to profile and increased sales
Control v Inform	Answer	Control	Control and inform
	Evidence	Use reporting to confirm target profit achieved	Variances initiate both changes to pricing and operational structure, and monitor of performance
Process	Answer	Pricing analysis	Pricing / operational analysis
	Evidence	Process analysis provides input to customer pricing	Process analysis provides input to customer pricing. Prociess improvement following pressure to increase profitiability
Product /Services	Answer	Not used	Network
	Evidence	Service provided to customer treated as product	Service provided to customer treated as product. Internal network prices
Customer	Answer	Price/ target setting	Price/ target setting
	Evidence	Profitability is dependant on the nature of the cost plus pricing mechanism	Pricing of tender provides core basis for service to be offered and the profitability that is anticipated. Then adjusted as customer profile changes
Throughput	Answer	Not used	Not used
	Evidence	None	None

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	23	24
OVERALL FINDINGS BY PROFIT CENTRE	<p>Weekly profit - 4 week moving average</p>	<p>Weekly profit vs Target - 4 week moving average</p>
	<p>Comment</p> <p>Stable strong profit earning contract lost at end of contract term through price pressure</p>	<p>Network dependant on profitability from throughput from other profit centres. Profit also affected by cost control</p>
Rank	9	25
Type	Semi	Net
Expiry	30-Mar-04	Mix
Years held	5 yrs	mix
Charging mechanism	Fixed shunt and admin, rate matrix for distribution	Rate matrix
Outcome for profitability	<p>Quantum</p> <p>Stable and reduce</p>	<p>Increase and reduce</p>
	<p>Evidence</p> <p>Graph shows profitability. Documentary shows contract lost on price and approach to negotiations</p>	<p>Graph show fluctuating profitability. Documentary evidence shows that fluctuation driven by changes in interco sales, mitigated by cost control. Mar 05 plan is to reduce fluctuation by process change though sharing resources with another profit centre</p>
Assessed cause and response	<p>Contract terminated. Lower profit accepted during negotiation period as part of negotiating tactics</p>	<p>As Network component considered key to all operations. Profit primarily driven by quantum of interco sales, mitigated by improve on cost control. Process changes aimed at improving performance planned in Mar 05</p>
	<p>Answer</p> <p>Contract</p>	<p>Answer</p> <p>Sales volume</p>
Encountered uncertainty?	<p>Evidence</p> <p>Uncertainty over whether the contract will be retained - major impact on profitability</p>	<p>Profitability dependant on changing volumes from other profit centres - but to some extent these can be predicated as level of interco is signalled by contract changes</p>
	<p>Answer</p> <p>Devolved / Central</p>	<p>Devolved</p>
Central v devolved	<p>Evidence</p> <p>Until Central management become involved in contract negotiations given significance of profitability</p>	<p>No significant intervention apart from pressure to control costs</p>
	<p>Answer</p> <p>Flexible/ fixed</p>	<p>Flexible/ fixed</p>
Fixed v Flexible	<p>Evidence</p> <p>A previously stable profit performance (Mar to Jun 03) moves to changing through contract negotiation period</p>	<p>Profit potential varies on available volumes</p>
	<p>Answer</p> <p>Control and inform</p>	<p>Control and inform</p>
Control v Inform	<p>Evidence</p> <p>Profitability is understood, and feedback is used to control to expectation. Inform provides input to contract repricing</p>	<p>Target provides basis for controlling performance as adjusted fro changes in volume. Inform show the impact of changing volumes</p>
	<p>Answer</p> <p>Pricing analysis</p>	<p>Operational analysis</p>
Process	<p>Evidence</p> <p>Process analysis provides input to customer pricing for contract extension</p>	<p>Better scheduling enables reduction of subcontract cost</p>
	<p>Answer</p> <p>Internal pricing</p>	<p>Customer pricing / target setting / network</p>
Product /Services	<p>Evidence</p> <p>Service provided to customer treated as product. Internal specific prices</p>	<p>Aim to supplement netwok business with individual customer but only achieved with one off work for dedciate contracts (e.g PC32 and potentially PC 14). Network for interco work</p>
	<p>Answer</p> <p>Price/ target setting</p>	<p>None</p>
Customer	<p>Evidence</p> <p>Pricing of tender provides core basis for service to be offered and the profitability that is anticipated.</p>	<p>Multi customer - product based</p>
	<p>Answer</p> <p>Not used</p>	<p>Profit driver</p>
Throughput	<p>Evidence</p> <p>None</p>	<p>Value of throughput is key to profitability given fixed costs</p>

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		26	27	
OVERALL FINDINGS BY PROFIT CENTRE				
	Comment		Specialist storage and distribution contract with high margins because using fully depreciated fixed asset	
	Rank	35	30	
	Type	Wh	Ded	
	Expiry	11-Jul-05	Run on	
	Years held	4 yrs	6 yrs	
	Charging mechanism	Fixed charge for warehouse and core team, variable on top	Fixed charge for hire of trailers plus collection charge	
	Outcome for profitability	Quantum	Stable	Increase and reduce
		Evidence	Profitability levels accepted as adequate	Graph shows broad correlation between sales and profitability, supported by interpretation by documentary evidence. No evidence of interventions with performance generally above target
	Encountered uncertainty?	Assessed cause and response	Stable target and stable performance signal no change	Profitability is mainly a function of sales volumes. No intervention undertaken to change profitability levels
Answer		None	Sales volume	
Central v devolved	Evidence	Environment treated as stable	profitability driven by changes in demand by customer	
	Answer	Devolved	Devolved	
Fixed v Flexible	Evidence	Default devolution	No significant intervention as performance assessed as in line/above intention	
	Answer	Fixed	Flexible/ fixed	
Control v Inform	Evidence	Fixed only has small fluctuations based on stable profitability	While cost drivers clear, changing demand levels result in change in profit expectation	
	Answer	Control and inform	Control and inform	
Process	Evidence	Control and inform	Target provides basis for controlling performance as adjusted fro changes in volume. Inform show the impact of volume changes	
	Answer	Not used	Not used	
Product /Services	Evidence	No evidence of use in study period	No evidence of use in study period	
	Answer	Not used	Not used	
Customer	Evidence	Service provided to customer treated as product	Service provided to customer treated as product	
	Answer	Price setting / target setting	Price/ target setting	
Throughput	Evidence	Once initial price agree, rolls on to end of contract	Price of contract provides basis for profitability	
	Answer	Not used	Potential Profit driver	
	Evidence	No assessment made	Value of throughput is potential key to profitability given fixed costs -but no analysis done	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		31	32	
OVERALL FINDINGS BY PROFIT CENTRE				
	Comment		Stable strong profit earning contract lost at end of contract term through price pressure	
	Rank	33	14	
	Type	Semi	Ded	
	Expiry	31-Mar-06	30-Mar-04	
	Years held	10 yrs	10 yrs	
	Charging mechanism	Fixed and variable rate for vehicles and drivers, pallet rate for groupage	Fixed contract +volume variables + specials	
	Outcome for profitability	Quantum	Stable	Stable and reduce
		Evidence	Profitability levels accepted as adequate	Graph shows profitability. Documentary shows how termination mitigated by contractually based compensation
	Assessed cause and response	Assessed cause and response	Stable target and stable performance signal no change	Contract terminated by customer unilateral action. Stable target indicated no change prior to termination. Payoff of £250k received at termination because of contract pricing terms
Answer		None	Contract.	
Encountered uncertainty?	Answer	None	Contract.	
	Evidence	Environment treated as stable	Uncertainty over whether the contract will be retained - major impact on profitability	
Central v devolved	Answer	Devolved	Devolved / Central	
	Evidence	Default devolution	Until Central management become involved in contract negotiations given significance of profitability	
Fixed v Flexible	Answer	Fixed	Flexible/ fixed	
	Evidence	Fixed only has small fluctuations based on stable profitability	A previously stable profit performance (Mar to Jun 03) moves to changing through contract negotiation period	
Control v Inform	Answer	Control	Control and inform	
	Evidence	Only used to monitor achievement of stability	Profitability is understood, and feedback is used to control to expectation until termination. Information of profitability is then used to inform negotiations for contract termination payment	
Process	Answer	Not used	Pricing analysis	
	Evidence	No evidence of use in study period	Provides analysis for claim for compensation	
Product /Services	Answer	Internal pricing	Not used	
	Evidence	Service provided to customer treated as product. Internal specific prices	Service provided to customer treated as product	
Customer	Answer	Price setting / target setting	Price/ target setting	
	Evidence	Once initial price agree, rolls on to end of contract	Pricing of tender provides core basis for service to be offered and the profitability that is anticipated.	
Throughput	Answer	Not used	Not used	
	Evidence	No assessment made	None	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		33	34	
OVERALL FINDINGS BY PROFIT CENTRE				
	Comment	Dedicated warehouse operation with stable profit stream	Semi dedicated contract with only marginal profitability caused by adverse contractual terms which customer will not renegotiate	
	Rank	31	26	
	Type	Ded	Semi	
	Expiry	1-Mar-06	31-Mar-05	
	Years held	5 yrs	4 yrs	
	Charging mechanism	Fixed charge for warehouse, hourly for people	Fixed shunt and admin, rate matrix for distribution	
	Outcome for profitability	Quantum	Stable	Increase and reduce
		Evidence	Even profit and target	Graph show no clear correlation with sales and significant variances both positive and variances. Documentary evidence shows than the contract was assessed as being under priced and negotiation to improve were not achieved, and neither did attempt by redu
	Assessed cause and response	Assessed cause and response	Stable target and stable performance signal no change	Profitability impacted because not able to link cost effective resources to fluctuating demand. Aimed to address through price increase, but following failure agreed to exit at earliest opportunity as profitability assessed as marginal and not worth manag
Answer		None	Pricing. Op cost	
Encountered uncertainty?	Answer	Stable and consistent profits and targets	Accepted that unprofitable contract and that customer will not increase	
	Evidence			
Central v devolved	Answer	Devolved	Devolved	
	Evidence	No significant intervention as performance assessed as in line	Not significant to stimulate intervention	
Fixed v Flexible	Answer	Fixed	Fixed	
	Evidence	Stable consistent profitability	Target fluctuates over a range giving average profitability of £400 pw	
Control v Inform	Answer	Control	Control and inform	
	Evidence	Use reporting to confirm in line with target	Feedback provides control that performing within target range. Infrom show that without price increase the contrac is not vaible	
Process	Answer	Not used	Operational and pricing analysis	
	Evidence	No evidence of use in study period	Attempts to improve through process improvement by reducing costs (subies) and analysis showing that need price increase not effective	
Product /Services	Answer	Not used	Network	
	Evidence	Service provided to customer treated as product	Service provided to customer treated as product. Internal network prices	
Customer	Answer	Price/ target setting	Price/ target setting	
	Evidence	Price of contract provides basis for profitability	Commercial terms agreed for overall service with customer. Key to profitability is the refusal of the customer to renegotiate terms	
Throughput	Answer	Not used	Not used	
	Evidence	None	None	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		35	38	
OVERALL FINDINGS BY PROFIT CENTRE				
	Comment	Main profit earner over many years. Customer and market driven changes require adaptive response which was found to be difficult to effectively achieve	Warehouse central to supporting a range of semi dedicated and network contract. Not clear if loss making due to core trading or inaccurate internal charges	
	Rank	3	19	
	Type	Ded	WH	
	Expiry	31-Dec-05	1-Apr-05	
	Years held	18 yrs	8 yrs	
	Charging mechanism	Fixed rate plus extras	Fixed and variable charge	
	Outcome for profitability	Quantum	Reduce	Increase and reduce
		Evidence	Profitability consistently decline despite increase sales (see graph). Documentary evidence show nature of response	After break even Apr to Sep 03 move to losses fluctuating between £0 and £3k. Results . Documentary evidence and financial analysis show that step change resulted from changes in interco pricing. Aim was to improve profitability by reconfiguring racking b
		Assessed cause and response	Change in customer management and trading environment create worsened operational context. Operational response fail to halt profit decline, but may limit impact	Variances caused by a range of internal pricing issue, low external prices and operational issue. Internal pricing issues never settled, low external prices accepted because a support operation to other profit centres, and plans to improve processes do no
Encountered uncertainty?	Answer	Pricing. Op cost	ABC	
	Evidence	An apparently stable operating environments move to a changing environment	While uncertainty of what actions required to move to profitability, loss is kept to acceptable range, given importance as a support role	
Central v devolved	Answer	Devolved / Central	Devolved	
	Evidence	Initial leave largely devolved (B,C,D), but as evidence of continued shortfall continues central interventions (E)	Actions to improve performance are instigated by devolved management, although under pressure to do something to address losses	
Fixed v Flexible	Answer	Flexible/ fixed	Flexible/ fixed	
	Evidence	Fixed centrally derived goal gradually reduced as potential performance levels down graded	As stable profit range is not clear both performance targets and results constantly being reassessed	
Control v Inform	Answer	Control and inform	Control and inform	
	Evidence	Continual assessment and reassessment whether the feedback is indicating that shortfall is a function of failure in management control, or a response to a changed operating environment	Aim is to use variances to assess impact of changes	
Process	Answer	Pricing / operational analysis	Operational analysis	
	Evidence	Costing processes provides the basis for pricing operational changes and new contract proposals	Reracking analysis aimed at improving usage	
Product /Services	Answer	Not used	Customer pricing/ target setting	
	Evidence	Service provided to customer treated as product	Not clear if internal costs cover all costs created - ABC issue. Specific product costing for external customers. Margin obtainable leads to target	
Customer	Answer	Price setting / target setting	None	
	Evidence	Prices negotiated with customer based on customer advised operational profile and costed process analysis. Including price ratchets aimed at responding to variations from profile. Confirmed by contract, but some interpretations contested	Multi customer - product based	
Throughput	Answer	Not used	Profit driver	
	Evidence	Not used as resources agreed with customer	Aim of reracking intended to achieve more throughput, although no evidence that success	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	20 (a)	20 (b)
OVERALL FINDINGS BY PROFIT CENTRE		
	<p>Home delivery service for major retailer with the terms and nature of the service constantly bring renegotiated</p>	<p>Home delivery service for major retailer with the terms and nature of the service constantly bring renegotiated</p>
Comment		
Rank	2	1
Type	Ded	Ded
Expiry	30-Jun-07	31-Jan-05
Years held	2 yrs	2 yrs
Charging mechanism	Fixed shunt and admin + rate per drop for distribution, + specials	Constant changes including open book, rate per drop, specials, fixed prices
Outcome for profitability	Quantum	Increase and reduce
	Evidence	Increase following central intervention leads to full restructuring (May 03). Reduction following change in profile and pricing initiated by customer Jun 04. Reported profit increase following restructuring and management changes (Sep 04), but reported pr
	Assessed cause and response	Decreases caused by change in customer profile, management ineffectiveness and contractual disputes. Increases caused by rising sales, operational restructuring and management changes, but less success in pricing and customer pricing dispute. Impact of al
Encountered uncertainty?	Answer	Pricing. Operational cost. Contract.
	Evidence	Use and interpretation of MA information impacted by continual changes operating environment e.g. in relation to compliance implications (A), how to deal with volume surges (A), senior management capability (C), basis of pricing given high central involve
Central v devolved	Answer	Devolved / Central
	Evidence	See (B) and (D)
Fixed v Flexible	Answer	Flexible/ fixed
	Evidence	The constant changes and uncertainty leads to requirement for flexibility, with profitability targets adjusted to evolving circumstances
Control v Inform	Answer	Control and inform
	Evidence	Continual assessment and reassessment whether the feedback requires control for failure of implementation, or adaptive response as feedback indicates a changed operating environment
Process	Answer	Pricing / operational analysis
	Evidence	Costing processes provides the basis for pricing assessment and assessing financial impact of restructuring
Product /Services	Answer	Not used
	Evidence	Service provided to customer treated as product
Customer	Answer	Price setting / target setting
	Evidence	Prices negotiated with customer based on customer advised operational profile and costed process analysis. Including price ratchets aimed at responding to variations from profile. Confirmed by contract, but some interpretations contested
Throughput	Answer	Profitability driver
	Evidence	Potential to achieve improved profitability by increasing throughput per unit of resource when price set

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	28 (a)		28 (b)	
	<p>Weekly profit vs Target - 4 week moving average</p>		<p>Weekly profit vs Target - 4 week moving average</p>	
OVERALL FINDINGS BY PROFIT CENTRE				
Comment	Operational problems from linked warehouse contract (28b) led to losses and requirement for major restructuring		New	
Rank	4		10	
Type	Semi		Ded	
Expiry	22-Sep-05		22-May-06	
Years held	6 mths		6 mths	
Charging mechanism	Rate matrix		Fixed and variable charge	
Outcome for profitability	Quantum	Increase and reduce	Increase and reduce	
	Evidence	Negative variances triggered central management interventions in Oct 03, Feb 03 and Sep 03 which led to operational changes and ultimately in Sep 04 a change of management as existing management could not maintain centrally driven improvements. The requir	Upto Dec 03 variances from target discounted as a result of start up delays. Major variance in Jan 04 couple with intense operational issues led to major operational restructuring. Thereafter profit stabilised, but it a background of pricing negotiations	
	Assessed cause and response	Changed operational profiles and failure of operational management assessed as causing negative variances. Reponses was to restructure operations, negotiate price changes and instigate management changes. Performance form Oct 04 in line with target	Reduce from management failure and changes to customer profile deriving from operational problems. Increase with operational improvements but with a background of uncertain customer pricing negotiations	
Encountered uncertainty?	Answer	Pricing. Operational cost Contract.	Pricing. Operational cost Contract.	
	Evidence	Customer driven changes (B,D), management capability (B), pricing terms (C), new circumstances (B)	Reflected in difficulty in anticipating actual operational requirement versus planned processes in circumstances not previously encountered (B)	
Central v devolved	Answer	Devolved / Central	Devolved / Central	
	Evidence	See (C)	See (B,C)	
Fixed v Flexible	Answer	Flexible/ fixed	Flexible/ fixed	
	Evidence	The constant changes and uncertainty leads to requirement for flexibility, with profitability targets adjusted to evolving circumstances	Initial profit projection of £2k provides fixed guide to what is target acceptable performance. Actions work towards that goal	
Control v Inform	Answer	Control and inform	Control and inform	
	Evidence	Continual reassessment but targets used to guide determination of acceptable advices, and variances raising the question whether it is a matter of implementation failure (control), or requiring adaptive response as feedback indicates a changed operating e	Variance from intended financial goal informs actions to required to achieve goal. Then controlled when stability established	
Process	Answer	Pricing / operational analysis	Pricing / operational analysis	
	Evidence	Costing processes provides the basis for pricing assessment and assessing financial impact of restructuring	Costing processes provides the basis for pricing assessment and assessing financial impact of restructuring	
Product /Services	Answer	Network	Not used	
	Evidence	Service provided to customer treated as product. Internal network prices	Service provided to customer treated as product	
Customer	Answer	Price setting / target setting	Price setting / target setting	
	Evidence	Prices negotiated with customer based on customer advised operational profile and costed process analysis. Including price ratchets aimed at responding to variations from profile. Confirmed by contract, but some interpretations contested	Provides total prices by bundle for component elements – level to which pricing mechanism responds to volume variance drive profitability	
Throughput	Answer	Profitability driver	Profitability driver	
	Evidence	Identifying that wrong box sizes used for planning eliminated an capacity constraint and thus widened the bottleneck	Sets the agenda for process development as volume of throughput for a fixed resource is central to profitability.	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref	8(a)	8(b)	
<p>OVERALL FINDINGS BY PROFIT CENTRE</p>			
	<p>Comment</p>	<p>Interpretation made difficult by suspect cost reporting. Evidence suggest change of management addresses issue</p>	<p>Profitability improved by operational and pricing terms improvement, but done in backdrop of unclear information</p>
	<p>Rank</p>	<p>8</p>	<p>15</p>
	<p>Type</p>	<p>Semi</p>	<p>Wh</p>
	<p>Expiry</p>	<p>na</p>	<p>27-Apr-07</p>
	<p>Years held</p>	<p>6 yrs</p>	<p>2.5 yrs</p>
	<p>Charging mechanism</p>	<p>Rate matrix</p>	<p>Price per case</p>
	<p>Outcome for profitability</p>	<p>Quantum Increase and reduce Evidence Profit drop for no assessed valid reason (Jun/Sep 03, Jul/Sep 04) and then recovers. Documentary evidence show that not clear if actual changes or results of inadequate reporting. Conclusion to cover both by changing management. Profit then stabilise (Sep) Assessed cause and response Not clear if fluctuation caused by poor management or poor reporting - no evidence of profile/sales changes. Change management leads to stability</p>	<p>Quantum Increase and reduce Evidence Trend upwards of profit from Oct 03 to Mar 04. Documentary evidence shows continuing pressure to improve operational efficiency, push for price increase. However reporting and management effectiveness suspect until change of management which leads to more Operational improvements, changed management and increased prices all used. However interpretation made difficult because of suspect reporting linked to suspicion of management operational inefficiency</p>
	<p>Encountered uncertainty?</p>	<p>Answer Reporting Evidence Accuracy of reporting continually challenged, but contract relatively stable</p>	<p>Answer Reporting Evidence * Accuracy of reporting continually challenged, but contract relatively stable</p>
	<p>Central v devolved</p>	<p>Answer Devolved / Central Evidence Need for intervention because of poor reporting control Jul 04. Thereafter devolved</p>	<p>Answer Devolved / Central Evidence Need for intervention because of poor financial reporting control Aug 04</p>
<p>Fixed v Flexible</p>	<p>Answer Fixed Evidence Contract should be relatively stable after taking accounts of normal fluctuations</p>	<p>Answer Flexible/ fixed Evidence Potential for profitability incrementally improved as pressure to eliminate losses</p>	
<p>Control v Inform</p>	<p>Answer Control and inform Evidence Target provide critical measure of acceptable performance. Variance informs central management that performance is not adequate, but interpretation is difficult because of uncertainty over information</p>	<p>Answer Control and inform Evidence Aim of target is to provide measure to assess achievement of target improvement. Inform provide measure of changes that can be achieved</p>	
<p>Process</p>	<p>Answer Not used Evidence No evidence of use in study period</p>	<p>Answer Pricing / operational analysis Evidence Process analysis provides input to customer pricing. Operational to improve process to reduce costs</p>	
<p>Product /Services</p>	<p>Answer Network Evidence Service provided to customer treated as product. Internal network prices</p>	<p>Answer Not used Evidence Service provided to customer treated as product</p>	
<p>Customer</p>	<p>Answer Price/ target setting Evidence * Commercial terms agreed giving pricing that gives potential for profit (July 03)</p>	<p>Answer Price/ target setting Evidence * Commercial terms agreed giving pricing that gives potential for profit (May 04)</p>	
<p>Throughput</p>	<p>Answer Not used Evidence None</p>	<p>Answer Profit driver Evidence Process improvement suggest that aiming to improve throughput per unit of resource</p>	

B-1 DETAILED FINDINGS - ALL PROFIT CENTRES

PC ref		8(c.)		
OVERALL FINDINGS BY PROFIT CENTRE		<p style="text-align: center;">Weekly profit - 4 week moving average</p>		
		Comment	Warehouse where profitability failed because required sales could not be obtained. Losses eliminated by closure	
		Rank	7	
		Type	Wh	
		Expiry	27-Apr-07	
		Years held	2.5 yrs	
		Charging mechanism	Storage and RHD rate schedule	
		Outcome for profitability	Quantum	Increase and reduce
			Evidence	Graph shows losses correlate to sales until Dec 03, when operations cease as conclude that cannot get sales. Then on losses equal fixed costs. Lease terminates March 05 - contract info
			Assessed cause and response	Lack of sales causes losses. Failure to gain sales leads to close down operation, and lower losses. These continue although operations terminated because of contracted rental costs. Losses eliminate on lease termination at end Mar 05.
Encountered uncertainty?	Answer	Sales		
	Evidence	Profitability dependant on uncertainty of whether sales can be gained. Otherwise cost structure stable		
Central v devolved	Answer	Devolved / Central		
	Evidence	Central intervention unable to initiate sales growth		
Fixed v Flexible	Answer	Flexible/ fixed		
	Evidence	Potentially fixed if sales generated - but as no sale has to be flexible		
Control v Inform	Answer	Control and inform		
	Evidence	Infom show the relationship between profitability and sales Reporting is aimed at controlling achievement		
Process	Answer	Not used		
	Evidence	No evidence of use in study period		
Product /Services	Answer	Customer pricing/ target setting		
	Evidence	Warehouse charges based on storage and RH and D. Margins obtainable leads potentially to targets		
Customer	Answer	None		
	Evidence	Multi customer - product based		
Throughput	Answer	Profit driver		
	Evidence	Value of throughput is key to profitability given fixed costs		

B-2 PROFIT CHANGE ANALYSIS

APPENDIX PROJECT 3 (P3)

						Summary						Examples of types and outcomes of responses to feedback signals										FB not triggering response										
						Response			No response			Response leading to improvement						Response leading to reduction				Profit increase			Reduce							
						Profit inc rease	Profit red uce	Total	Profit inc rease	Profit red uce	Total	Internally controlled			Cust dependant			Internally controlled		Cust dependant		Sales up	Bonus	New	Sales down	Start up costs	Contract lost					
Details												Op changes	Man change	Change cost allocs	Improve reporting	Pricing negs	Increase sales	New/ extend/ quit	Op changes	Man change	Change cost allocs							Improve reporting	Pricing negs	Increase sales	Failure to extend	
Rank	Avg wk profit	St Dev	St Dev/av prft	No of PC																												
Summary																																
Feedback signals	2,498	2,357	0.9	31	45	27	72	9	6	15	87	13	7	2	2	10	1	10	6	0	1	2	9	6	3	7	2	0	3	1	2	
No feedback sign	2,286	445	0.2	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2,474	2,139	0.9	35	45	27	72	9	6	15	87	13	7	2	2	10	1	10	6	0	1	2	9	6	3	7	2	0	3	1	2	
Response triggered																																
1	32	697	674	1.0	1	1	2	0	0	0	2							1				1										
2	26	1,141	994	0.9	1	0	0	0	0	1	1																				1	
3	12	3,200	2,798	0.9	1	2	0	2	0	0	2	1		1																		
4	17	3,663	2,394	0.7	1	1	0	1	2	1	3	4					1									1	1				1	
5	6	3,326	2,770	0.8	1	3	0	3	0	0	3	1	1				1															
6	C 11	2,432	4,344	1.8	1	2	1	3	0	0	0	3	1		1									1								
10	28	990	1,284	1.3	1	1	1	2	0	0	2	1												1								
11	19	(2,445)	1,186	(0.5)	1	1	1	2	0	0	0	2					1							1								
12	20	1,974	1,868	0.9	1	1	0	1	0	0	0	1	1																			
13	27	1,250	1,136	0.9	1	2	1	3	0	0	0	3				1						1										
14	23	(310)	775	(2.5)	1	2	0	2	0	1	1	3				1													1			
15	16	2,276	2,229	1.0	1	1	2	3	1	0	1	4					1	1				1			1							
16	15	5,505	3,150	0.6	1	1	2	3	1	1	2	5					1	1				1			1				1			
17	5	1,338	3,291	2.5	1	1	2	3	0	0	0	3	1								1	1										
18	25	805	1,296	1.6	1	0	0	0	1	1	2	2												1				1				
21	21	4,064	1,163	0.3	1	2	0	2	0	0	0	2				1																
22	9	3,737	2,796	0.7	1	3	0	3	2	0	2	5	1			1									1	1						
23	8	5,323	3,394	0.6	1	0	2	2	0	0	0	2										1			1							
24	24	1,020	1,416	1.4	1	2	1	3	0	0	0	3	1				1						1									
27	30	3,210	1,031	0.3	1	0	0	0	1	1	2	2													1				1			
32	14	6,221	1,478	0.2	1	1	1	2	0	0	0	2				1									1							
34	29	578	1,244	2.2	1	1	2	3	0	0	0	3					1					1										
35	C 3		4,227	0.4	1	0	2	2	0	0	0	2						1				1										
38	18	(1,415)	1,341	(0.9)	1	0	3	3	0	0	0	3										1		1								
20 (a)	2	4,704	5,628	1.2	1	2	2	4	0	0	0	4	1	1								1			1							
20 (b)	C 1	7,299	7,604	1.0	1	2	2	4	1	0	1	5	1	1					1			1			1							
28 (a)	C 4	1,256	3,607	2.9	1	3	0	3	0	0	0	3	1	1																		
28 (b)	10	1,463	1,721	1.2	1	3	0	3	0	0	0	3	1	1																		
8(a)	7	3,732	4,221	1.1	1	2	0	2	0	0	0	2		1			1															
8(b)	13	(514)	1,305	(2.5)	1	4	0	4	0	0	0	4	1	1																		
8(c.)	22	(993)	707	(0.7)	1	1	1	2	0	0	0	2												1								
	16	2,498	2,357	0.9	31	45	27	72	9	6	15	87	13	7	2	2	10	1	10	6	0	1	2	9	6	3	7	2	0	3	1	2
No response triggered																																
19	34	1,239	351	0.3	1	0	0	0	0	0	0	0																				
26	C 35	1,499	326	0.2	1	0	0	0	0	0	0	0																				
31	33	2,148	702	0.3	1	0	0	0	0	0	0	0																				
33	31	4,258	401	0.1	1	0	0	0	0	0	0	0																				
	33	2,286	445	0.2	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B-3 ROLE OF UNCERTAINTY ANALYSIS

Ref		Avg	SD	SD/Avg	No	Pricing	Operational cost	Contract term	Sales volume	Information	None	Contract new	Total
Pricing / operationa		3,350	3,041	1.28	14	13	12	4	1	2	0	0	32
Contract start/finis		4,087	2,065	0.60	4	0	0	4	0	0	0	0	5
Stable		2,824	956	0.33	6	0	0	0	0	0	6	0	6
Sales volume unce		702	1,661	1.00	6	0	0	0	6	1	0	0	7
Infromation		625	1,885	1.40	4	0	0	0	0	4	0	0	4
New		(310)	775	2.50	1	0	0	0	0	0	0	1	1
					35	13	12	8	7	7	6	1	55
Pricing / operational uncertainty													
35	Ded	11,923	4,227	0.35		1	1						2
20 (a)	Ded	4,704	5,628	1.20		1	1	1					3
20 (b)	Ded	7,299	7,604	1.04		1	1	1					3
28 (b)	Ded	1,463	1,721	1.18		1	1	1					3
5	Semi	3,326	2,770	0.83		1	1						2
12	Semi	1,974	1,868	0.95		1	1						2
13	Semi	1,250	1,136	0.91		1	1			1			3
15	Semi	2,276	2,229	0.98		1	1						2
16	Semi	5,505	3,150	0.57		1	1						2
34	Semi	578	1,244	2.15		1	1						2
28 (a)	Semi	1,256	3,607	2.87		1	1	1					3
18	Semi	805	1,296	1.61			1						1
17	Ded	1,338	3,291	2.46		1			1				2
3	Semi	3,200	2,798	0.87		1				1			2
		3,350	3,041	1.28		13	12	4	1	2	0		32
Contract start/finish													
2	Ded	1,141	994	0.87				1					1
4	Ded	3,663	2,394	0.65				1				1	2
23	Semi	5,323	3,394	0.64				1					1
32	Ded	6,221	1,478	0.24				1					1
		4,087	2,065	0.60		0	0	4	0	0	0		5
Stable													
19	Ded		351	0.28							1		1
33	Wh	4,258	401	0.09							1		1
31	Semi	2,148	702	0.33							1		1
26	Wh	1,499	326	0.22							1		1
21	Ded	4,064	1,163	0.29							1		1
22	Semi	3,737	2,796	0.75							1		1
		2,824	956	0.33		0	0	0	0	0	6		6
Sales volume uncertainty													
6	Net	2,432	4,344	1.79					1	1			2
10	Net	990	1,284	1.30					1				1
24	Net	1,020	1,416	1.39					1				1
27	Net	3,210	1,031	0.32					1				1
11	Wh	(2,445)	1,186	0.49					1				1
8(c.)	Wh	(993)	707	0.71					1				1
		702	1,661	1.00		0	0	0	6	1	0		7
Information													
1	Ded	697	674	0.97						1			1
8(a)	Semi	3,732	4,221	1.13						1			1
38	WH	(1,415)	1,341	0.95						1			1
8(b)	Wh	(514)	1,305	2.54						1			1
		625	1,885	1.40		0	0	0	0	4	0		4
New													
14	Semi	(310)	775	2.50								1	1

APPENDIX PROJECT 3 (P3)

B-4(a) IMPACT OF ENDEMIC TENSION - CONTROL v INFORM

PC ref		Base data				Con /Inform			Profit impact						
PC No	Avg Rank	Avg Profit	Avg St Dev	Prof/SD	Control	Con +Inf	Total	Response			No response				
								Profit inc	Profit red	Total	Profit inc	Profit red	Profit stab	Total	
Summary															
Control	29	2,165	747	0.3	7	0	7	0	1	1	2	1	6	9	
Control and inform	15	2,551	2,486	1.0	0	28	28	39	26	65	9	3	2	14	
		2,474	2,139	0.9	7	28	35	39	27	66	11	4	8	23	
Key %															
Control	31						20%			2%				39%	
Control and inform	13						80%			98%				61%	
2	26	1,141	994	0.9	1		1	0	1	1	0	0	1	1	
18	25	805	1,296	1.6	1		1	0	0	0	1	1	0	2	
33	31	4,258	401	0.1	1		1	0	0	0	0	0	1	1	
31	33	2,148	702	0.3	1		1	0	0	0	0	0	1	1	
26	C	35	1,499	326	0.2	1	1	0	0	0	0	0	1	1	
21		21	4,064	1,163	0.3	1	1	0	0	0	1	0	1	2	
19		34	1,239	351	0.3	1	1	0	0	0	0	0	1	1	
			15,154	5,232	0.3	7	0	7	0	1	1	2	1	6	9
27		30	3,210	1,031	0.3	1	1	0	0	0	1	1	0	2	
12		20	1,974	1,868	0.9	1	1	1	0	1	0	0	0	0	
4		17	3,663	2,394	0.7	1	1	0	1	1	2	0	0	2	
13		27	1,250	1,136	0.9	1	1	1	1	2	0	0	0	0	
14		23	(310)	775	(2.5)	1	1	0	0	0	1	1	0	2	
15		16	2,276	2,229	1.0	1	1	1	1	2	1	0	0	1	
38		18	(1,415)	1,341	(0.9)	1	1	0	3	3	0	0	0	0	
10		28	990	1,284	1.3	1	1	1	1	2	0	0	0	0	
16		15	5,505	3,150	0.6	1	1	1	2	3	1	1	0	2	
22		9	3,737	2,796	0.7	1	1	3	0	3	2	0	0	2	
24		24		1,416	1.4	1	1	2	0	2	0	0	0	0	
3		12	3,200	2,798	0.9	1	1	2	0	2	0	0	0	0	
11		19	(2,445)	1,186	(0.5)	1	1	1	1	2	0	0	0	0	
23		8	5,323	3,394	0.6	1	1	0	2	2	0	0	1	1	
8(a)		7	3,732	4,221	1.1	1	1	2	0	2	0	0	0	0	
8(c.)		22	(993)	707	(0.7)	1	1	1	1	2	0	0	0	0	
5		6	3,326	2,770	0.8	1	1	3	0	3	0	0	0	0	
17		5	1,338	3,291	2.5	1	1	1	2	3	0	0	0	0	
35	C	3	11,923	4,227	0.4	1	1	0	2	2	0	0	0	0	
20(a)	C	2	4,704	5,628	1.2	1	1	2	2	4	0	0	0	0	
20(b)		1	7,299	7,604	1.0	1	1	2	2	4	1	0	0	1	
32		14	6,221	1,478	0.2	1	1	1	1	2	0	0	1	1	
28(a)	C	4	1,256	3,607	2.9	1	1	3	0	3	0	0	0	0	
28(b)		10	1,463	1,721	1.2	1	1	3	0	3	0	0	0	0	
8(b)		13	(514)	1,305	(2.5)	1	1	4	0	4	0	0	0	0	
1		32	697	674	1.0	1	1	1	1	2	0	0	0	0	
6	C	11	2,432	4,344	1.8	1	1	2	1	3	0	0	0	0	
34		29	578	1,244	2.2		1	1	2	3	0	0	0	0	
			71,438	69,619	1.0	0	28	28	39	26	65	9	3	2	14

APPENDIX PROJECT 3 (P3)

B-4(b) IMPACT OF ENDEMIC TENSIONS - CENTRAL v DEVOLVED

Details of PCs		Base data				Dev v Cent			Con /Inform			Profit impact								
PC No		Avg Rank	Avg Profit	Avg St Dev	Proft/SD	Devolve	Cent/ dev	Total	Control	Con + Inf	Total	Response			No response					
												Profit inc	Profit red	Total	Profit inc	Profit red	Profit stab	Total		
Summary																				
	Devolve - Control	29	2,165	747	0.3	7	0	7	7	0	7	0	1	1	2	1	6	9		
	Devolve - Control/inf	21	1,829	1,835	1.0	14	0	14	0	14	14	13	27	8	3	0	11			
	Cent/Dev - Contr/inf	9	3,274	3,138	1.0	0	14	14	1	13	14	25	13	38	1	0	2	3		
		17	2,474	2,139	0.9	21	14	35	8	27	35	39	27	66	11	4	8	23		
Key %																				
	Devolve - Control																	20%	2%	39%
	Devolve - Control/inform																	40%	41%	48%
	Central/Devolve - Control/inform																	40%	58%	13%
18		25	805	1,296	1.6	1	1		1	1		0	0	0	1	1	0	2		
19		34	1,239	351	0.3	1	1		1	1		0	0	0	0	0	1	1		
21		21	4,064	1,163	0.3	1	1		1	1		0	0	0	1	0	1	2		
31		33	2,148	702	0.3	1	1		1	1		0	0	0	0	0	1	1		
33		31	4,258	401	0.1	1	1		1	1		0	0	0	0	0	1	1		
26	C	35	1,499	326	0.2	1	1		1	1		0	0	0	0	0	1	1		
2		26	1,141	994	0.9	1	1		1	1		0	1	1	0	0	1	1		
			15,154	5,232	0.3	7	0	7	7	0	7	0	1	1	2	1	6	9		
22		9	3,737	2,796	0.7	1	1		1	1		3	0	3	2	0	0	2		
6	C	11	2,432	4,344	1.8	1	1		1	1		2	1	3	0	0	0	0		
15		16	2,276	2,229	1.0	1	1		1	1		1	1	2	1	0	0	1		
16		15	5,505	3,150	0.6	1	1		1	1		1	2	3	1	1	0	2		
24		24	1,020	1,416	1.4	1	1		1	1		2	0	2	0	0	0	0		
34		29	578	1,244	2.2	1	1		1	1		1	2	3	0	0	0	0		
1		32	697	674	1.0	1	1		1	1		1	1	2	0	0	0	0		
13		27	1,250	1,136	0.9	1	1		1	1		1	1	2	0	0	0	0		
10		28		1,284	1.3	1	1		1	1		1	1	2	0	0	0	0		
12		20	1,974	1,868	0.9	1	1		1	1		1	0	1	0	0	0	0		
38		18	(1,415)	1,341	(0.9)	1	1		1	1		0	3	3	0	0	0	0		
4		17	3,663	2,394	0.7	1	1		1	1		0	1	1	2	0	0	2		
27		30	3,210	1,031	0.3	1	1		1	1		0	0	0	1	1	0	2		
14		23	(310)	775	(2.5)	1	1		1	1		0	0	0	1	1	0	2		
			25,605	25,684	1.0	14	0	14	0	14	14	14	13	27	8	3	0	11		
3		12	3,200	2,798	0.9	1	1		1	1		2	0	2	0	0	0	0		
11		19	(2,445)	1,186	(0.5)	1	1		1	1		1	1	2	0	0	0	0		
23		8	5,323	3,394	0.6	1	1		1	1		0	2	2	0	0	1	1		
8(c.)		22	(993)	707	(0.7)	1	1		1	1		1	1	2	0	0	0	0		
5		6	3,326	2,770	0.8	1	1		1	1		3	0	3	0	0	0	0		
17		5	1,338	3,291	2.5	1	1		1	1		1	2	3	0	0	0	0		
35	C	3	11,923	4,227	0.4	1	1		1	1		0	2	2	0	0	0	0		
32		14	6,221	1,478	0.2	1	1		1	1		1	1	2	0	0	1	1		
20(a)	C	2	4,704	5,628	1.2	1	1		1	1		2	2	4	0	0	0	0		
20(b)		1	7,299	7,604	1.0	1	1		1	1		2	2	4	1	0	0	1		
28(a)	C	4	1,256	3,607	2.9	1	1		1	1		3	0	3	0	0	0	0		
28(b)		10	1,463	1,721	1.2	1	1		1	1		3	0	3	0	0	0	0		
8(a)		7	3,732	4,221	1.1	1	1		1	1		2	0	2	0	0	0	0		
8(b)		13	(514)	1,305	(2.5)	1	1		1	1		4	0	4	0	0	0	0		
			45,833	43,935	1.0	0	14	14	1	13	14	25	13	38	1	0	2	3		

B4(c) IMPACT OF ENDEMIC TENSIONS - FIXED vs VARIABLE

Details of PCs		Base data				Fix v Flex			Dev vCent			Con /Inform			Profit impact						
PC No	Avg Rank	Avg Profit	Avg St Dev	Profit/SD	Fixed	Fix /flex	Total	Devolve	Cent/ dev	Total	Control	Con +Inf	Total	Response			No response				
														Profit inc	Profit red	Total	Profit inc	Profit red	Profit stab	Total	
Summary																					
Fixed	27	2,528	1,038	0.4	9	0	9	8	1	9	6	3	9	4	3	7	0	2	1	5	8
Fixed/flexible	15	2,882	2,575	0.9	0	26	26	13	13	26	1	25	26	35	24	59	0	9	3	3	15
	18	2,474	2,139	0.9	9	26	35	21	14	35	7	28	35	39	27	66		11	4	8	23
Fixed only																					
Dev - Control	30	2,336	706	0.3	6	0	6	6	0	6	6	0	6	0	0	0		2	1	5	8
Cent/dev - Cont/inf	23	1,669	2,047	1.2	3	0	3	2	1	3	0	3	3	4	3	7		0	0	0	0
	27	2,528	1,038	0.4	9	0	9	8	1	9	6	3	9	4	3	7		2	1	5	8
Fixed / Flexible																					
Dev - Cont/inf	20	1,959	1,905	1.0	0	13	13	13	0	13	1	12	13	12	11	23		8	3	1	12
Cent/Dev - Cont/inf	9	3,239	3,055	0.9	0	13	13	0	13	13	0	13	13	23	13	36		1	0	2	3
	15	2,882	2,575	0.9	0	26	26	13	13	26	1	25	26	35	24	59		9	3	3	15
18	25	805	1,296	1.6	1	1		1	1		1	1		0	0	0		1	1	0	2
19	34	1,239	351	0.3	1	1		1	1		1	1		0	0	0		0	0	1	1
21	21	4,064	1,163	0.3	1	1		1	1		1	1		0	0	0		1	0	1	2
26	C 35	1,499	326	0.2	1	1		1	1		1	1		0	0	0		0	0	1	1
31	33	2,148	702	0.3	1	1		1	1		1	1		0	0	0		0	0	1	1
33	31	4,258	401	0.1	1	1		1	1		1	1		0	0	0		0	0	1	1
		14,013	4,239	0.3	6	0	6	6	0	6	6	0	6	0	0	0		2	1	5	8
1	32	697	674	1.0	1	1		1	1		1	1		1	1	2		0	0	0	0
8(a)	7	3,732	4,221	1.1	1	1		1	1		1	1		2	0	2		0	0	0	0
34	29	578	1,244	2.2	1	1		1	1		1	1		1	2	3		0	0	0	0
		5,006	6,140	1.2	3	0	3	2	1	3	0	3	3	4	3	7		0	0	0	0
4	17	3,663	2,394	0.7	1	1		1	1		1	1		0	1	1		2	0	0	2
6	C 11	2,432	4,344	1.8	1	1		1	1		1	1		2	1	3		0	0	0	0
10	28	990	1,284	1.3	1	1		1	1		1	1		1	1	2		0	0	0	0
12	20	1,974	1,868	0.9	1	1		1	1		1	1		1	0	1		0	0	0	0
13	27	1,250	1,136	0.9	1	1		1	1		1	1		1	1	2		0	0	0	0
14	23	(310)	775	(2.5)	1	1		1	1		1	1		0	0	0		1	1	0	2
15	16	2,276	2,229	1.0	1	1		1	1		1	1		1	1	2		1	0	0	1
16	15	5,505	3,150	0.6	1	1		1	1		1	1		1	2	3		1	1	0	2
22	9	3,737	2,796	0.7	1	1		1	1		1	1		3	0	3		2	0	0	2
24	24	1,020	1,416	1.4	1	1		1	1		1	1		2	0	2		0	0	0	0
2	26	1,141	994	0.9	1	1		1	1		1	1		0	1	1		0	0	1	1
27	30	3,210	1,031	0.3	1	1		1	1		1	1		0	0	0		1	1	0	2
38	18	(1,415)	1,341	(0.9)	1	1		1	1		1	1		0	3	3		0	0	0	0
		25,472	24,760	1.0	0	13	13	13	0	13	1	12	13	12	11	23	0	8	3	1	12
3	12	3,200	2,798	0.9	1	1		1	1		1	1		2	0	2		0	0	0	0
5	6	3,326	2,770	0.8	1	1		1	1		1	1		3	0	3		0	0	0	0
11	19	(2,445)	1,186	(0.5)	1	1		1	1		1	1		1	1	2		0	0	0	0
17	5	1,338	3,291	2.5	1	1		1	1		1	1		1	2	3		0	0	0	0
23	8	5,323	3,394	0.6	1	1		1	1		1	1		0	2	2		0	0	1	1
32	14	6,221	1,478	0.2	1	1		1	1		1	1		1	1	2		0	0	1	1
35	C 3	11,923	4,227	0.4	1	1		1	1		1	1		0	2	2		0	0	0	0
20 (a)	C 2	4,704	5,628	1.2	1	1		1	1		1	1		2	2	4		0	0	0	0
20 (b)	1	7,299	7,604	1.0	1	1		1	1		1	1		2	2	4		1	0	0	1
28 (a)	C 4	1,256	3,607	2.9	1	1		1	1		1	1		3	0	3		0	0	0	0
28 (b)	10	1,463	1,721	1.2	1	1		1	1		1	1		3	0	3		0	0	0	0
8 (b)	13	(514)	1,305	(2.5)	1	1		1	1		1	1		4	0	4		0	0	0	0
8 (c)	22	(993)	707	(0.7)	1	1		1	1		1	1		1	1	2		0	0	0	0
		42,101	39,714	0.9	0	13	13	0	13	13	0	13	13	23	13	36		1	0	2	3

B-5(a) IMPACT OF MULTIPLE PERSPECTIVE - PROCESS

	Process			Response types				Base information				
	Op analysis	Price analysis	Number	Ops		Pricing		Rank	Avg	SD	SD/Profit	
				Improve	Reduce	Improve	Reduce					
Summary												
Operational and pricing	13	13	13	9	5	5	7	10.2	3,451	3,188	0.9	
Operational only	5	0	5	4	1	0	1	18.6	1,245	2,237	1.8	
Pricing only	0	6	6	0	0	5	1	18.3	3,369	1,723	0.5	
	18	19	24	13	6	10	9	14.0	2,971	2,623	0.7	
None	0	0	11	0	0	0	0	26.7	1,390	1,081	0.8	
	18	19	35	13	6	10	9	17.5	2,474	2,139	0.9	
Operational and pricing												
5	1	1	1	1		1		6	3,326	2,770	0.8	
12	1	1	1	1				20	1,974	1,868	0.9	
15	1	1	1		1		1	16	2,276	2,229	1.0	
16	1	1	1		1		1	15	5,505	3,150	0.6	
17	1	1	1	1			1	5	1,338	3,291	2.5	
22	1	1	1	1		1		9	3,737	2,796	0.7	
34	1	1	1		1		1	29	578	1,244	2.2	
35	1	1	1		1		1	3	11,923	4,227	0.4	
20 (a)	1	1	1	1			1	2	4,704	5,628	1.2	
20 (b)	1	1	1	1	1		1	1	7,299	7,604	1.0	
28 (a)	1	1	1	1		1		4	1,256	3,607	2.9	
28 (b)	1	1	1	1		1		10	1,463	1,721	1.2	
8(b)	1	1	1	1		1		13	(514)	1,305	(2.5)	
	13	13	13	9	5	5	7	10.2	3,451	3,188	0.9	
Operational only												
3	1		1	1				12	3,200	2,798	0.9	
6	1		1	1				11	2,432	4,344	1.8	
10	1		1	1				28	990	1,284	1.3	
24	1		1	1				24	1,020	1,416	1.4	
38	1		1		1		1	18	(1,415)	1,341	(0.9)	
	5	0	5	4	1	0	1	18.6	1,245	2,237	1.8	
Pricing only												
4		1	1			1		17	3,663	2,394	0.7	
13		1	1			1		27	1,250	1,136	0.9	
14		1	1			1		23	(310)	775	(2.5)	
21		1	1			1		21	4,064	1,163	0.3	
23		1	1				1	8	5,323	3,394	0.6	
32		1	1			1		14	6,221	1,478	0.2	
	0	6	6	0	0	5	1	18.3	3,369	1,723	0.5	
None												
1			1					32	697	674	1.0	
2			1					26	1,141	994	0.9	
11			1					19	(2,445)	1,186	(0.5)	
18			1					25	805	1,296	1.6	
19			1					34	1,239	351	0.3	
26			1					35	1,499	326	0.2	
27			1					30	3,210	1,031	0.3	
31			1					33	2,148	702	0.3	
33			1					31	4,258	401	0.1	
8(a)			1					7	3,732	4,221	1.1	
8(c.)			1					22	(993)	707	(0.7)	
	0	0	11	0	0	0	0	26.73	1,390	1,081	0.8	

APPENDIX PROJECT 3 (P3)

B-5(b) IMPACT OF MULTIPLE PERPECTIVES - PRODUCT AND CUSTOMER

Details		Product					Summary outcomes				Base info			
		Product	Customer	Network	Internal	Number	Response		No resp		Rank	Avg	SD	SD/Profit
							Improve	Reduce	Increase	Reduce				
Product (multi cust)		7	7	3	2	7	8	9	0	0	18.1	132	1,939	14.7
Customer - semi ded		0	15	11	5	15	22	8	6	3	16.5	2,286	2,219	1.0
Customer - dedicated		0	13	0	0	13	9	10	5	1	19.7	3,952	2,153	0.5
		7	35	14	7	35	39	27	11	4	17.5	2,474	2,139	0.9
17	Ded	1	1			1	1	2	0	0	5	1,338	3,291	2.5
6	C Net	1	1	1		1	2	1	0	0	11	2,432	4,344	1.8
10	Net	1	1	1		1	1	1	0	0	28	990	1,284	1.3
24	Net	1	1	1	1	1	2	0	0	0	24	1,020	1,416	1.4
11	Wh	1	1			1	1	1	0	0	19	(2,445)	1,186	(0.5)
38	WH	1	1		1	1	0	3	0	0	18	(1,415)	1,341	(0.9)
8(c.)	Wh	1	1			1	1	1	0	0	22	(993)	707	(0.7)
		7	7	3	2	7	8	9	0	0	18.1	132	1,939	4.8
3	Semi		1	1	1	1	2	0	0	0	12	3,200	2,798	0.9
5	Semi		1	1		1	3	0	0	0	6	3,326	2,770	0.8
12	Semi		1	1		1	1	0	0	0	20	1,974	1,868	0.9
13	Semi		1		1	1	1	1	0	0	27	1,250	1,136	0.9
14	Semi		1	1		1	0	0	1	1	23	(310)	775	(2.5)
15	Semi		1	1		1	1	1	1	0	16	2,276	2,229	1.0
16	Semi		1	1		1	1	2	1	1	15	5,505	3,150	0.6
18	Semi		1	1		1	0	0	1	1	25	805	1,296	1.6
22	Semi		1	1		1	3	0	2	0	9	3,737	2,796	0.7
23	Semi		1		1	1	0	2	0	0	8	5,323	3,394	0.6
31	Semi		1		1	1	0	0	0	0	33	2,148	702	0.3
34	Semi		1	1		1	1	2	0	0	29	578	1,244	2.2
28 (a)	C Semi		1	1		1	3	0	0	0	4	1,256	3,607	2.9
8(a)	Semi		1	1		1	2	0	0	0	7	3,732	4,221	1.1
8(b)	Wh(sem)		1		1	1	4	0	0	0	13	(514)	1,305	(2.5)
		0	15	11	5	15	22	8	6	3	16.5	2,286	2,219	1.0
1	Ded		1			1	1	1	0	0	32	697	674	1.0
2	Ded		1			1	0	1	0	0	26	1,141	994	0.9
4	Ded		1			1	0	1	2	0	17	3,663	2,394	0.7
19	Ded		1			1	0	0	0	0	34	1,239	351	0.3
21	Ded		1			1	0	0	1	0	21	4,064	1,163	0.3
27	Ded		1			1	0	0	1	1	30	3,210	1,031	0.3
32	Ded		1			1	1	1	0	0	14	6,221	1,478	0.2
33	Wh		1			1	0	0	0	0	31	4,258	401	0.1
35	C Ded		1			1	0	2	0	0	3	11,923	4,227	0.4
20 (a)	Ded		1			1	2	2	0	0	2	4,704	5,628	1.2
20 (b)	C Ded		1			1	2	2	1	0	1	7,299	7,604	1.0
28 (b)	Ded		1			1	3	0	0	0	10	1,463	1,721	1.2
26	C Wh		1			1	0	0	0	0	35	1,499	326	0.2
		0	13	0	0	13	9	10	5	1	19.7	3,952	2,153	0.5

B-5(c) IMPACT OF MULTIPLE PERSPECTIVES - THROUGHPUT

				Summary outcomes										
Tput				Resp		No resp		Base info						
Utilise	Potential	Not considered	Total	Improve	Reduce	Increase	Reduce	Rank	Avg	SD	SD/Profit			
Dedicated	3	1	7	11	7	12	5	1	16.8	45,499	28,833	0.6		
Network	3	0	0	3	5	2	0	0	7.0	4,441	7,044	1.6		
Semi	2	2	10	14	18	8	6	3	1.2	34,799	31,987	0.9		
Warehouse	5	0	2	7	9	5	0	0	3.0	265	998	3.8		
	13	3	19	35	39	27	11	4	17.5	2,474	2,139	0.9		
20 (a)	C	Ded	1	1	2	2	0	0	2	4,704	5,628	1.2		
20 (b)	C	Ded	1	1	2	2	1	0	1	7,299	7,604	1.0		
17		Ded	1	1	1	2	0	0	5	1,338	3,291	2.5		
27		Ded	1	1	0	0	1	1	30	3,210	1,031	0.3		
4		Ded	1	1	0	1	2	0	17	3,663	2,394	0.7		
35	C	Ded	1	1	0	2	0	0	3	11,923	4,227	0.4		
1		Ded	1	1	1	1	0	0	32	697	674	1.0		
2		Ded	1	1	0	1	0	0	26	1,141	994	0.9		
19		Ded	1	1	0	0	0	0	34	1,239	351	0.3		
21		Ded	1	1	0	0	1	0	21	4,064	1,163	0.3		
32		Ded	1	1	1	1	0	0	14	6,221	1,478	0.2		
			3	1	7	11	7	12	5	1	185	45,499	28,833	0.6
6	C	Net	1	1	2	1	0	0	11	2,432	4,344	1.8		
10		Net	1	1	1	1	0	0	28	990	1,284	1.3		
24		Net	1	1	2	0	0	0	24	1,020	1,416	1.4		
			3	0	0	3	5	2	0	0	21	4,441	7,044	1.6
3		Semi	1	1	2	0	0	0	12	3,200	2,798	0.9		
28 (a)		Semi	1	1	3	0	0	0	4	1,256	3,607	2.9		
15		Semi	1	1	1	1	1	0	16	2,276	2,229	1.0		
16		Semi	1	1	1	2	1	1	15	5,505	3,150	0.6		
5		Semi	1	1	3	0	0	0	6	3,326	2,770	0.8		
12		Semi	1	1	1	0	0	0	20	1,974	1,868	0.9		
13		Semi	1	1	1	1	0	0	27	1,250	1,136	0.9		
14		Semi	1	1	0	0	1	1	23	(310)	775	(2.5)		
18		Semi	1	1	0	0	1	1	25	805	1,296	1.6		
22		Semi	1	1	3	0	2	0	9	3,737	2,796	0.7		
23		Semi	1	1	0	2	0	0	8	5,323	3,394	0.6		
31		Semi	1	1	0	0	0	0	33	2,148	702	0.3		
34		Semi	1	1	1	2	0	0	29	578	1,244	2.2		
8(a)		Semi	1	1	2	0	0	0	7	3,732	4,221	1.1		
			2	2	10	14	18	8	6	3	17	34,799	31,986.5	0.9
11		Wh	1	1	1	1	0	0	19	(2,445)	1,186	(0.5)		
38		Wh	1	1	0	3	0	0	18	(1,415)	1,341	(0.9)		
8(b)		Wh	1	1	4	0	0	0	13	(514)	1,305	(2.5)		
8(c.)		Wh	1	1	1	1	0	0	22	(993)	707	(0.7)		
28 (b)		Wh	1	1	3	0	0	0	10	1,463	1,721	1.2		
33		Wh	1	1	0	0	0	0	31	4,258	401	0.1		
26	C	Wh	1	1	0	0	0	0	35	1,499	326	0.2		
			5	0	2	7	9	5	0	0	21	265	998.3	3.8

C-1 SUMMARY OR WEEKLY vs MONTHLY PROFITABILITY

	Actual				Target			Summary -4wk MA	
	Cont	Oheads	Profit	PQ	Cont	Oheads	Profit	Profit	Target
Annual Profitability									
52 weeks to 27 Mar 04	3,999,566	(2,838,373)	1,161,193		3,987,220	(2,724,679)	1,262,541		
52 weeks to 26 Mar 05	3,925,952	(2,878,981)	1,046,971		4,127,659	(2,948,142)	1,179,516		
Weekly Profitability									
29-Mar-03									
5-Apr-03	45,549	(42,361)	3,188		51,269	(42,346)	8,924	3,188	8,924
12-Apr-03	56,482	(42,335)	14,147		55,687	(42,346)	13,341	8,668	11,132
19-Apr-03	64,068	(41,750)	22,318		26,491	(42,346)	(15,855)	13,218	2,137
26-Apr-03	48,690	(42,638)	6,052		25,779	(42,346)	(16,567)	11,426	(2,539)
3-May-03	73,699	(42,370)	31,329		71,764	(41,335)	30,430	18,462	2,837
10-May-03	57,520	(42,001)	15,519		70,946	(41,335)	29,611	18,805	6,905
17-May-03	92,466	(43,292)	49,174		74,015	(41,335)	32,680	25,519	19,038
24-May-03	62,337	(42,900)	19,436		76,015	(41,335)	34,680	28,865	31,850
31-May-03	52,785	(41,309)	11,477		75,536	(41,335)	34,201	23,902	32,793
7-Jun-03	75,753	(43,031)	32,722		75,896	(39,335)	36,561	28,202	34,530
14-Jun-03	73,394	(42,014)	31,380		75,896	(39,335)	36,561	23,754	35,501
21-Jun-03	69,604	(42,229)	27,375		75,305	(39,335)	35,970	25,738	35,823
28-Jun-03	77,719	(43,856)	33,863	297,981	75,305	(39,335)	35,970	31,335	36,265
5-Jul-03	80,046	(56,836)	23,210		72,617	(50,941)	21,676	28,957	32,544
12-Jul-03	98,864	(56,825)	42,039		72,609	(50,941)	21,668	31,622	28,821
19-Jul-03	90,766	(56,809)	33,957		72,605	(50,941)	21,664	33,267	25,244
26-Jul-03	86,729	(56,274)	30,455		74,830	(50,941)	23,889	32,415	22,224
2-Aug-03	82,493	(56,710)	25,783		74,657	(50,941)	23,716	33,059	22,734
9-Aug-03	75,552	(56,529)	19,024		77,657	(50,941)	26,716	27,305	23,996
16-Aug-03	72,327	(56,324)	16,003		77,678	(50,941)	26,737	22,816	25,264
23-Aug-03	73,574	(56,707)	16,867		77,678	(50,941)	26,737	19,419	25,976
30-Aug-03	49,647	(56,028)	(6,381)		77,678	(50,941)	26,737	11,378	26,732
6-Sep-03	97,902		41,182		82,041	(50,941)	31,100	16,918	27,828
13-Sep-03	73,182	(56,309)	16,873		82,041	(50,941)	31,100	17,135	28,918
20-Sep-03	90,665	(56,182)	34,483		82,041	(50,941)	31,100	21,539	30,009
27-Sep-03	78,538	(55,845)	22,694	316,190	82,041	(50,941)	31,100	28,808	31,100
4-Oct-03	89,097	(57,684)	31,413		77,009	(56,847)	20,162	26,366	28,365
11-Oct-03	102,257	(56,441)	45,816		76,991	(56,847)	20,144	33,602	25,626
18-Oct-03	85,993	(56,598)	29,395		77,920	(56,847)	21,073	32,329	23,120
25-Oct-03	70,657	(57,657)	13,000		77,767	(56,847)	20,920	29,906	20,575
1-Nov-03	59,096	(57,767)	1,330		88,238	(56,847)	31,391	22,385	23,382
8-Nov-03	88,954	(59,347)	29,607		102,370	(56,847)	45,523	18,333	29,726
15-Nov-03	90,773	(58,765)	32,007		102,370	(56,847)	45,523	18,986	35,839
22-Nov-03	96,730	(58,467)	38,263		102,370	(56,847)	45,523	25,302	41,990
29-Nov-03	78,530	(59,637)	18,893		101,870	(56,847)	45,023	29,693	45,398
6-Dec-03	100,242	(58,947)	41,295		97,101	(56,847)	40,254	32,614	44,081
13-Dec-03	100,961	(59,038)	41,923		97,101	(56,847)	40,254	35,093	42,764
20-Dec-03	105,114	(59,439)	45,675		94,017	(56,846)	37,171	36,946	40,676
27-Dec-03	(35,666)	(58,865)	(94,531)	274,086	(2,870)	(56,847)	(59,717)	8,590	14,491
3-Jan-04	(34,841)	(62,362)	(97,204)		(23,738)	(63,398)	(87,136)	(26,034)	(17,357)
10-Jan-04	84,386	(64,799)	19,587		98,956	(63,627)	35,329	(31,618)	(18,588)
17-Jan-04	91,408	(61,020)	30,388		98,005	(60,274)	37,731	(35,440)	(18,448)
24-Jan-04	80,949	(60,289)	20,661		98,005	(60,274)	37,731	(6,642)	5,914
31-Jan-04	81,035	(63,548)	17,487		96,589	(60,274)	36,315	22,031	36,776
7-Feb-04	76,843	(60,427)	16,416		89,398	(60,274)	29,124	21,238	35,225
14-Feb-04	103,952	(60,513)	43,439		89,398	(60,274)	29,124	24,501	33,073
21-Feb-04	98,291	(61,095)	37,196		89,398	(60,274)	29,124	28,635	30,922
28-Feb-04	91,754	(60,189)	31,565		89,398	(60,274)	29,124	32,154	29,124
6-Mar-04	93,457	(60,189)	33,269		83,371	(60,274)	23,097	36,367	27,617

C-1 SUMMARY OR WEEKLY vs MONTHLY PROFITABILITY

	Actual				Target			Summary -4wk MA	
	Cont	Oheads	Profit	PQ	Cont	Oheads	Profit	Profit	Target
13-Mar-04	98,286	(59,673)	38,614		83,371	(60,274)	23,097	35,161	26,110
20-Mar-04	88,174	(59,880)	28,294		83,371	(60,274)	23,097	32,935	24,604
27-Mar-04	112,780	(59,556)	53,224	272,936	83,371	(60,274)	23,097	38,350	23,097
4-Apr-04	81,122	(53,932)	27,190		77,591	(56,926)	20,665	36,831	22,489
10-Apr-04	75,399	(53,733)	21,666		74,223	(56,926)	17,297	32,594	21,039
17-Apr-04	59,021	(54,024)	4,997		74,223	(56,926)	17,297	26,769	19,589
24-Apr-04	92,285	(53,764)	38,520		89,002	(56,926)	32,077	23,093	21,834
1-May-04	87,944	(54,453)	33,491		89,002	(56,926)	32,077	24,669	24,687
8-May-04	63,057	(54,456)	8,601		84,382	(56,926)	27,457	21,402	27,227
15-May-04	104,316	(55,056)	49,260		89,072	(56,926)	32,146	32,468	30,939
22-May-04	82,529	(54,583)	27,946		89,072	(56,926)	32,146	29,825	30,956
29-May-04	87,586	(54,596)	32,990		89,072	(56,926)	32,146	29,699	30,974
5-Jun-04	69,863	(53,991)	15,872		79,712	(56,926)	22,787	31,517	29,806
12-Jun-04	107,758	(54,711)	53,047		90,502	(56,926)	33,576	32,464	30,164
19-Jun-04	90,153	(54,611)	35,542		90,502	(56,926)	33,576	34,363	30,521
26-Jun-04	86,932	(54,438)	32,494	381,616	90,502	(56,926)	33,576	34,239	30,879
3-Jul-04	67,444	(55,893)	11,551		77,249	(54,438)	22,811	33,158	30,885
10-Jul-04	81,584	(56,441)	25,143		75,883	(54,438)	21,445	26,182	27,852
17-Jul-04	62,212	(56,242)	5,970		76,922	(54,438)	22,485	18,789	25,079
24-Jul-04	70,868	(56,018)	14,850		76,922	(54,438)	22,485	14,378	22,306
31-Jul-04	72,534	(55,892)	16,642		76,922	(54,438)	22,485	15,651	22,225
7-Aug-04	71,203	(56,579)	14,624		81,759	(54,438)	27,321	13,021	23,694
14-Aug-04	58,774	(56,699)	2,074		84,759	(54,438)	30,321	12,048	25,653
21-Aug-04	60,806	(57,168)	3,638		84,759	(54,438)	30,321	9,245	27,612
28-Aug-04	58,849	(56,283)	2,565		84,759	(54,438)	30,321	5,725	29,571
4-Sep-04	59,981	(56,631)	3,350		85,459	(54,438)	31,021	2,907	30,496
11-Sep-04	77,783	(57,205)	20,578		85,459	(54,438)	31,021	7,533	30,671
18-Sep-04	60,118	(56,530)	3,587		85,459	(54,438)	31,021	7,520	30,846
25-Sep-04	76,592	(56,099)	20,492	145,065	88,023	(54,438)	33,585	12,002	31,662
2-Oct-04	73,562	(57,082)	16,480		79,237	(57,344)	21,893	15,284	29,380
9-Oct-04	90,448	(57,395)	33,052		79,237	(57,344)	21,893	18,403	27,098
16-Oct-04	75,696	(57,517)	18,178		79,237	(57,344)	21,893	22,051	24,816
23-Oct-04	75,606	(57,340)	18,266		82,791	(57,344)	25,447	21,494	22,782
30-Oct-04	68,901	(56,645)	12,256		87,291	(57,344)	29,947	20,438	24,795
6-Nov-04	101,011	(58,106)	42,905		91,291	(57,344)	33,947	22,901	27,808
13-Nov-04	100,562	(58,350)	42,211		91,291	(57,344)	33,947	28,910	30,822
20-Nov-04	89,219	(58,332)	30,887		91,291	(57,344)	33,947	32,065	32,947
27-Nov-04	100,487	(57,945)	42,541		91,291	(57,344)	33,947	39,636	33,947
4-Dec-04	94,593	(57,119)	37,474		91,291	(57,344)	33,947	38,278	33,947
11-Dec-04	101,178	(57,772)	43,407		90,447	(57,344)	33,103	38,577	33,736
18-Dec-04	93,289	(57,470)	35,820		90,447	(57,344)	33,103	39,810	33,525
25-Dec-04	86,884	(57,647)	29,238		27,325	(57,344)	(30,020)	36,484	17,533
1-Jan-05	(28,127)	(55,700)	(83,827)	318,887	(8,384)	(57,344)	(65,728)	6,159	(7,385)
8-Jan-05	48,783	(53,253)	(4,470)		33,497	(57,947)	(24,450)	(5,810)	(21,774)
15-Jan-05	73,144	(54,951)	18,194		70,497	(58,171)	12,327	(10,217)	(26,968)
22-Jan-05	69,271	(54,055)	15,217		78,143	(58,171)	19,972	(13,722)	(14,470)
29-Jan-05	73,382	(53,743)	19,640		78,143	(58,171)	19,972	12,145	6,955
5-Feb-05	92,044	(52,487)	39,556		78,649	(58,171)	20,478	23,152	18,187
12-Feb-05	81,843	(52,083)	29,761		78,192	(58,171)	20,022	26,043	20,111
19-Feb-05	83,530	(52,356)	31,174		80,192	(58,171)	22,022	30,033	20,623
26-Feb-05	73,519	(52,156)	21,363		80,192	(58,171)	22,022	30,463	21,136
5-Mar-05	69,556	(51,972)	17,584		83,679	(58,171)	25,508	24,970	22,393
12-Mar-05	87,071	(52,517)	34,555		84,105	(58,171)	25,934	26,169	23,871
19-Mar-05	52,146	(52,567)	(421)		80,281	(58,171)	22,110	18,270	23,893
26-Mar-05	31,642	(52,389)	(20,748)	201,403	66,813	(57,947)	8,866	7,742	20,605

C-1 SUMMARY OR WEEKLY vs MONTHLY PROFITABILITY

Actual			
Cont	Oheads	Profit	PQ
7,925,517		2,208,163	2,208,163

Target		
Cont	Oheads	Profit

Summary -4wk MA	
Profit	Target

APPENDIX PROJECT 3 (P3)

C-2 CHANGES IN PROFITS - YE MAR 04 VS MAR05 - 4 WEEK MA

PC	No	PA		Change	% change
		Mar-04	Mar-05		
Down	7	1,514,863	1,102,855	(412,007)	-27%
Up	8	509,880	941,917	432,037	85%
Won	6	146,729	751,029	604,300	412%
Lost	11	929,098	393,059	(536,039)	-58%
Stable	6	819,263	818,764	(500)	0%
		<u>3,919,833</u>	<u>4,007,624</u>	<u>87,791</u>	<u>2%</u>
Lost					
4		110,911	260,212	149,301	135%
8c		(66,655)	(36,980)	29,675	-45%
8b		(103,574)	(89,947)	13,627	-13%
8d		(13,296)	0	13,296	-100%
2		64,835	37,399	(27,436)	-42%
1		40,663	23,822	(16,840)	-41%
20c		0	(26,607)	(26,607)	
37		23,691	0	(23,691)	-100%
20a		255,902	216,232	(39,670)	-16%
23		292,579	(1,871)	(294,450)	-101%
32		324,042	10,799	(313,243)	-97%
		<u>929,098</u>	<u>393,059</u>	<u>(536,039)</u>	<u>-58%</u>
Won					
5		0	165,900	165,900	
22		71,748	219,322	147,574	206%
21		78,464	212,207	133,742	170%
28b		(3,484)	116,359	119,843	-3440%
13		0	42,185	42,185	
14		0		(4,944)	
		<u>146,729</u>	<u>751,029</u>	<u>604,300</u>	<u>412%</u>
Down					
34		37,762	24,522	(13,240)	-35.1%
38		(64,608)	(84,387)	(19,780)	30.6%
15		133,866	99,196	(34,670)	-25.9%
10		75,501	31,626	(43,875)	-58.1%
27		195,547	135,990	(59,558)	-30.5%
20b		417,090	372,539	(44,551)	-10.7%
35		719,704	523,370	(196,335)	-27.3%
		<u>1,514,863</u>	<u>1,102,855</u>	<u>(412,007)</u>	<u>-27.2%</u>
Up					
6		72,225	175,272	103,046	142.7%
8b		(75,650)	19,948	95,598	-126.4%
3		118,444	206,432	87,988	74.3%
28a		36,165	94,611	58,446	161.6%
8a		177,491	211,589	34,098	19.2%
12		84,258	118,533	34,275	40.7%
19		59,156	68,412	9,256	15.6%
18		37,790	47,120	9,330	24.7%
		<u>509,880</u>	<u>941,917</u>	<u>432,037</u>	<u>84.7%</u>
Stable					
33		212,798	229,739	16,942	8.0%
26		74,235	81,429	7,195	9.7%
31		110,776	112,524	1,747	1.6%
17		69,431	67,409	(2,022)	-2.9%
24		54,671	52,534	(2,138)	-3.9%
16		297,352	275,129	(22,223)	-7.5%
		<u>819,263</u>	<u>818,764</u>	<u>(500)</u>	<u>-0.1%</u>

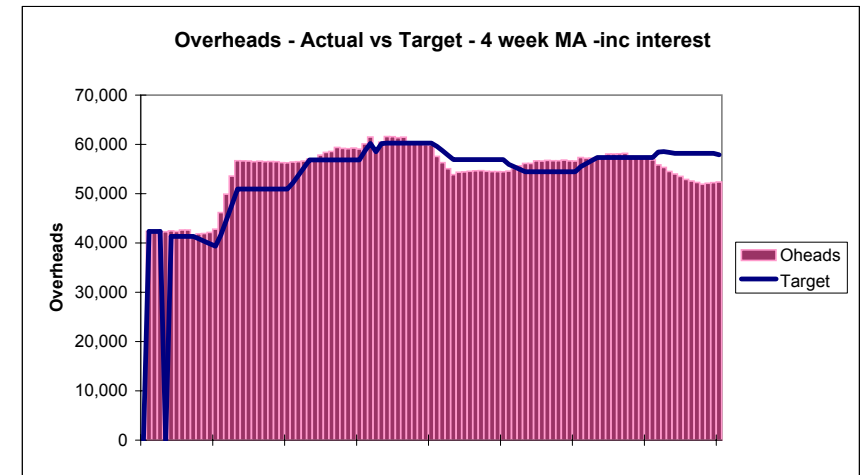
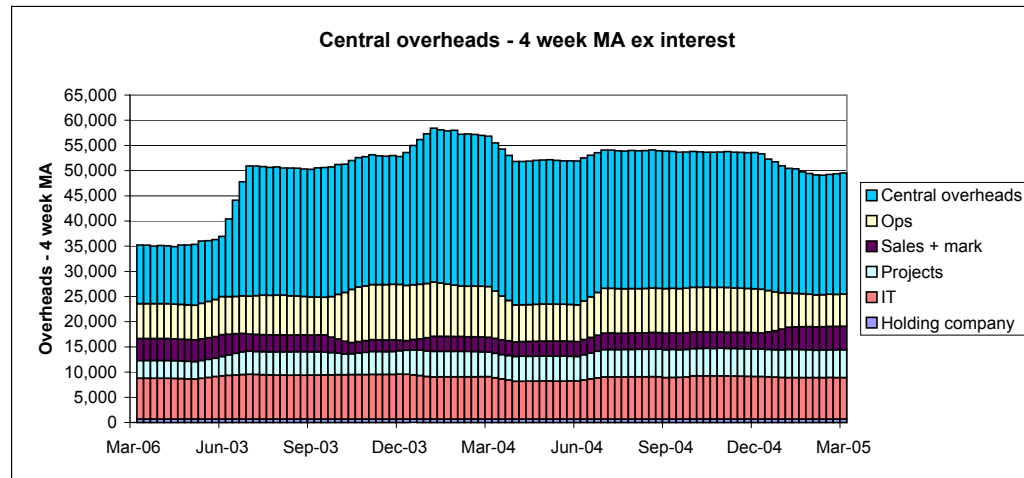
C-3 VARIANCES VS TARGET - AVERAGE PER WEEK PER QUARTER

	28-Jun-03	27-Sep-03	27-Dec-03	27-Mar-04	26-Jun-04	25-Sep-04	25-Dec-04	26-Mar-05
Summary								
Negative variances	(12,477)	(11,738)	(17,733)	(27,480)	(9,489)	(24,351)	(12,741)	(16,615)
Positive variances	13,749	15,132	13,014	16,385	10,083	10,075	18,815	10,260
	1,272	3,394	(4,718)	(11,095)	593	(14,276)	6,074	(6,355)
Not linked to PCs	28-Jun-03	27-Sep-03	27-Dec-03	27-Mar-04	26-Jun-04	25-Sep-04	25-Dec-04	26-Mar-05
Mixed PCs	(2,183)	(3,553)	(3,689)	(8,905)	(3,883)	(11,647)	(3,464)	(3,910)
Mixed PCs	(2,025)	(3,188)	(2,222)	(5,863)	(1,215)	(1,967)	(3,016)	(2,213)
Mixed PCs	(1,553)	(1,685)	(2,119)	(2,286)	(1,212)	(1,369)	(2,996)	(1,837)
Mixed PCs	(1,208)	(1,085)	(1,827)	(2,070)	(1,018)	(1,347)	(833)	(1,756)
Mixed PCs	(995)	(1,031)	(1,460)	(1,291)	(501)	(1,192)	(584)	(1,548)
Mixed PCs	(818)	(405)	(1,260)	(1,264)	(453)	(1,017)	(440)	(1,341)
Mixed PCs	(664)	(246)	(1,021)	(1,209)	(393)	(992)	(424)	(946)
Mixed PCs	(659)	(230)	(874)	(1,051)	(381)	(987)	(239)	(592)
Mixed PCs	(580)	(185)	(779)	(845)	(238)	(811)	(218)	(509)
Mixed PCs	(465)	(86)	(689)	(690)	(137)	(767)	(180)	(370)
Mixed PCs	(377)	(26)	(663)	(661)	(43)	(521)	(116)	(366)
Mixed PCs	(376)	(19)	(536)	(420)	(15)	(453)	(85)	(355)
Mixed PCs	(325)	0	(385)	(272)	0	(401)	(83)	(340)
Mixed PCs	(220)	0	(175)	(174)	0	(316)	(53)	(274)
Mixed PCs	(29)	0	(32)	(125)	0	(235)	(11)	(123)
Mixed PCs	0	0	0	(111)	0	(235)	0	(105)
Mixed PCs	0	0	0	(101)	0	(85)	0	(16)
Mixed PCs	0	10	0	(73)	0	(9)	0	(14)
Mixed PCs	0	12	0	(50)	5	0	0	0
Mixed PCs	0	50	24	(18)	57	0	0	0
Mixed PCs	0	110	98	(1)	69	0	19	0
Mixed PCs	44	154	118	0	81	0	66	0
Mixed PCs	103	188	131	0	88	0	122	0
Mixed PCs	133	271	0	94	44	207	0	0
Mixed PCs	145	318	199	0	122	57	212	1
Mixed PCs	248	401	239	29	147	107	239	21
Mixed PCs	340	528	274	107	345	256	259	31
Mixed PCs	355	621	275	211	355	479	541	142
Mixed PCs	444	845	297	330	365	552	664	281
Mixed PCs	475	878	442	687	408	605	947	422
Mixed PCs	575	976	572	713	444	793	1,229	450
Mixed PCs	1,035	1,084	598	784	741	914	1,574	561
Mixed PCs	1,100	1,242	920	926	800	1,001	1,596	591
Mixed PCs	1,598	1,491	1,030	1,141	956	1,060	1,612	858
Mixed PCs	1,710	1,646	1,634	2,815	1,231	1,090	2,608	1,529
Mixed PCs	2,095	2,085	2,752	3,257	1,555	1,143	2,753	2,562
Mixed PCs	3,350	2,221	3,411	5,385	2,220	1,974	4,165	2,812
	1,272	3,394	(4,718)	(11,095)	593	(14,276)	6,074	(6,355)

C-3 VARIANCES VS TARGET - AVERAGE PER WEEK PER QUARTER

Per PC	28-Jun-03	27-Sep-03	27-Dec-03	27-Mar-04	26-Jun-04	25-Sep-04	25-Dec-04	26-Mar-05
38	(2,183)	(86)	274	(174)	(1,018)	(987)	239	(1,548)
12	(2,025)	1,084	(536)	(2,070)	345	(1,017)	947	(14)
17	(1,553)	(1,085)	98	(125)	81	(767)	(180)	(3,910)
20a	(1,208)	(185)	3,411	(1,209)	1,555	1,974	(3,464)	561
20b	(995)	2,085	1,634	5,385	2,220	(11,647)	4,165	2,812
11	(818)	(405)	(175)	(1)	741	(1,192)	0	0
8c	(664)	(1,031)	(1,021)	(18)	(43)	1,001	(833)	142
9	(659)	0	0	0	0	0	0	0
24	(580)	845	131	(1,264)	(453)	(235)	(11)	(355)
18	(465)	878	(779)	211	(393)	793	1,229	(946)
6	(377)	271	(1,827)	687	(381)	(811)	1,574	(2,213)
15	(376)	1,491	297	2,815	94	(521)	(85)	422
37	(325)	1,242	(2,119)	784	0	0	0	0
31	(220)	10	199	(73)	(15)	(85)	259	591
26	(29)	12	24	(101)	5	44	122	31
5	0	0	0	0	(1,215)	(1,967)	(2,996)	(1,837)
13	0	0	0	0	0	914	664	(340)
14	0	0	0	0	0	0	(218)	(592)
21	0	0	598	(661)	69	256	19	1
22	0	188	(32)	(1,051)	(1,212)	1,060	2,608	(509)
28b	0	(26)	(2,222)	(2,286)	122	479	(440)	(105)
19	44	154	140	(111)	355	552	66	(366)
10	103	401	239	713	88	(9)	207	281
23	133	976	1,030	(690)	0	0	0	0
3	145	(3,553)	(1,460)	(845)	147	(992)	1,596	450
8b	248	(1,685)	442	926	365	1,090	(424)	858
33	340	(19)	118	29	57	(235)	212	21
2	355	(230)	275	(272)	444	(453)	(83)	0
1	444	110	(385)	(50)	408	(401)	(116)	(16)
34	475	318	(1,260)	330	(238)	605	(53)	(123)
4	575	528	(874)	107	1,231	(316)	2,753	(1,341)
16	1,035	2,221	2,752	(8,905)	800	1,143	(3,016)	(370)
27	1,100	1,646	572	(420)	(137)	57	(239)	1,529
35	1,598	(246)	(689)	(1,291)	(3,883)	107	(584)	(1,756)
28a	1,710	50	(3,689)	(5,863)	(501)	(1,369)	541	(274)
8a	2,095	(3,188)	(663)	1,141	956	(1,347)	1,612	2,562
32	3,350	621	920	3,257	0	0	0	0

C-4 ANALYSIS OF OVERHEADS



	Summary -4 week MA		Actual - 4 week MA							Targ/Plan - 4 week MA									
	Oheads	Target	Central overheads	Holding company	IT	Ops	Projects	Sales + mark	Funding Interest	work cap int	Central overheads	Holding company	IT	Ops	Projects	Sales + mark	Funding Interest	work cap int	
30-Mar-06	0	0																	
5-Apr-03	42,361	42,346	11,659	653	8,107	6,918	3,550	4,341	6,661	472	11,084	653	8,065	7,001	3,602	3,890	6,896	1,155	
12-Apr-03	42,348	42,346	11,646	653	8,107	6,918	3,550	4,341	6,661	472	11,084	653	8,065	7,001	3,602	3,890	6,896	1,155	
19-Apr-03	42,148	42,346	11,446	653	8,107	6,918	3,550	4,341	6,661	472	11,084	653	8,065	7,001	3,602	3,890	6,896	1,155	
26-Apr-03	42,271		11,569	653	8,107	6,918	3,550	4,341	6,661	472	11,084	653	8,065	7,001	3,602	3,890	6,896	1,155	
3-May-03	42,473	41,335	11,506	653	8,106	6,918	3,550	4,341	6,661	738	11,084	653	8,065	7,001	3,602	3,890	5,885	1,155	
10-May-03	42,323	41,335	11,431	653	8,073	6,908	3,528	4,330	6,661	738	11,084	653	8,065	7,001	3,602	3,890	5,885	1,155	
17-May-03	42,642	41,335	11,829	653	8,037	6,899	3,506	4,319	6,661	738	11,084	653	8,065	7,001	3,602	3,890	5,885	1,155	
24-May-03	42,641	41,335	11,907	653	8,001	6,889	3,484	4,308	6,661	738	11,084	653	8,065	7,001	3,602	3,890	5,885	1,155	
31-May-03	41,205	41,335	12,108	653	7,966	6,879	3,463	4,297	5,101	738	11,084	653	8,065	7,001	3,602	3,890	5,885	1,155	
7-Jun-03	41,853	40,835	12,371	653	8,126	7,050	3,516	4,297	5,101	738	11,084	653	7,565	7,001	3,602	3,890	5,885	1,155	
14-Jun-03	41,923	40,335	12,056	653	8,288	7,221	3,570	4,297	5,101	738	11,084	653	7,065	7,001	3,602	3,890	5,885	1,155	
21-Jun-03	42,146	39,835	11,893	653	8,449	7,391	3,623	4,297	5,101	738	11,084	653	6,565	7,001	3,602	3,890	5,885	1,155	
28-Jun-03	42,782	39,335	11,986	653	8,605	7,562	3,841	4,297	5,101	738	11,084	653	6,065	7,001	3,602	3,890	5,885	1,155	
5-Jul-03	46,179	41,648	15,449	653	8,682	7,471	4,078	4,078	5,101	666	13,287	653	6,778	7,080	3,847	3,747	5,101	1,155	
12-Jul-03	49,900	44,746	19,136	653	8,762	7,408	4,320	3,853	5,101	666	15,490	653	7,492	7,158	4,092	3,605	5,101	1,155	
19-Jul-03	53,563	47,843	22,664	653	8,842	7,479	4,529	3,629	5,101	666	17,693	653	8,205	7,237	4,337	3,462	5,101	1,155	
26-Jul-03	56,686	50,941	25,849	653	8,906	7,541	4,578	3,392	5,101	666	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
2-Aug-03	56,655	50,941	25,714	653	8,862	7,700	4,574	3,384	5,101	666	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
9-Aug-03	56,636	50,941	25,540	653	8,826	7,845	4,563	3,367	5,101	740	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
16-Aug-03	56,496	50,941	25,426	653	8,780	7,851	4,585	3,360	5,101	740	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
23-Aug-03	56,586	50,941	25,491	653	8,765	7,876	4,602	3,358	5,101	740	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
30-Aug-03	56,509	50,941	25,273	653	8,754	7,870	4,607	3,361	5,101	890	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
6-Sep-03	56,520	50,941	25,398	653	8,734	7,770	4,619	3,355	5,101	890	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
13-Sep-03	56,478	50,941	25,401	653	8,735	7,706	4,644	3,348	5,101	890	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
20-Sep-03	56,310	50,941	25,322	653	8,734	7,610	4,651	3,348	5,101	890	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
27-Sep-03	56,264	50,941	25,394	653	8,744	7,520	4,625	3,336	5,101	890	19,896	653	8,919	7,315	4,583	3,320	5,101	1,155	
4-Oct-03	56,434	52,219	25,652	653	8,763	7,511	4,602	3,356	4,841	1,056	21,189	653	8,867	7,921	4,588	3,010	5,101	890	

C-4 ANALYSIS OF OVERHEADS

	Summary -4 week MA		Actual - 4 week MA								Targ/Plan - 4 week MA							
	Oheads	Target	Central overheads	Holding company	IT	Ops	Projects	Sales + mark	Funding Interest	work cap int	Central overheads	Holding company	IT	Ops	Projects	Sales + mark	Funding Interest	work cap int
11-Oct-03	56,491	53,762	25,736	653	8,772	7,488	4,567	3,377	4,841	1,056	22,482	653	8,816	8,527	4,592	2,700	5,101	890
18-Oct-03	56,618	55,304	25,746	653	8,789	8,043	4,412	3,078	4,841	1,056	23,776	653	8,765	9,132	4,597	2,390	5,101	890
25-Oct-03	57,026	56,847	25,811	653	8,816	8,865	4,279	2,798	4,841	964	25,069	653	8,713	9,738	4,602	2,080	5,101	890
1-Nov-03	57,070	56,847	25,476	653	8,823	9,676	4,132	2,505	4,841	964	25,069	653	8,713	9,738	4,602	2,080	5,101	890
8-Nov-03	57,819	56,847	25,618	653	8,849	10,544	4,122	2,229	4,841	964	25,069	653	8,713	9,738	4,602	2,080	5,101	890
15-Nov-03	58,384	56,847	25,698	653	8,851	10,831	4,268	2,279	4,841	964	25,069	653	8,713	9,738	4,602	2,080	5,101	890
22-Nov-03	58,586	56,847	25,694	653	8,852	10,858	4,415	2,311	4,841	964	25,069	653	8,713	9,738	4,602	2,080	5,101	890
29-Nov-03	59,399	56,847	25,794	653	8,878	10,924	4,556	2,330	4,841	1,424	25,069	653	8,713	9,738	4,602	2,080	5,101	890
6-Dec-03	59,184	56,847	25,582	653	8,868	10,930	4,550	2,336	4,841	1,424	25,069	653	8,713	9,738	4,602	2,080	5,101	890
13-Dec-03	59,137	56,847	25,525	653	8,866	10,978	4,519	2,330	4,841	1,424	25,069	653	8,713	9,738	4,602	2,080	5,101	890
20-Dec-03	59,265	56,847	25,586	653	8,885	11,020	4,532	2,326	4,841	1,424	25,069	653	8,713	9,738	4,602	2,080	5,101	890
27-Dec-03	59,072	56,847	25,434	653	8,932	11,032	4,634	2,122	4,841	1,424	25,069	653	8,713	9,738	4,602	2,080	5,101	890
3-Jan-04	60,098	58,690	26,394	653	8,909	10,968	4,778	1,902	4,841	1,652	26,247	653	8,830	10,062	4,705	1,927	4,841	1,424
10-Jan-04	61,481	60,201	27,661	653	8,793	10,880	4,931	2,069	4,841	1,652	27,511	653	8,747	10,524	4,875	1,778	4,841	1,270
17-Jan-04	59,304	58,514	28,746	653	8,657	10,842	5,044	2,221	1,488	1,652	28,775	653	8,664	10,987	5,046	1,630	1,488	1,270
24-Jan-04	60,441	60,178	29,720	653	8,476	10,768	5,083	2,600	1,488	1,652	30,039	653	8,581	11,449	5,216	1,481	1,488	1,270
31-Jan-04	61,576	60,274	30,563	653	8,381	10,787	5,064	2,987	1,488	1,652	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
7-Feb-04	61,562	60,274	30,418	653	8,408	10,592	5,045	2,985	1,488	1,974	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
14-Feb-04	61,355	60,274	30,436	653	8,398	10,361	5,062	2,983	1,488	1,974	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
21-Feb-04	61,476	60,274	30,757	653	8,397	10,202	5,049	2,956	1,488	1,974	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
28-Feb-04	60,208	60,274	30,150	653	8,406	9,998	5,060	2,943	1,488	1,510	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
6-Mar-04	60,265	60,274	30,241	653	8,391	10,015	5,050	2,917	1,488	1,510	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
13-Mar-04	60,170	60,274	30,111	653	8,411	10,061	5,009	2,927	1,488	1,510	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
20-Mar-04	59,982	60,274	29,939	653	8,432	10,075	4,941	2,945	1,488	1,510	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
27-Mar-04	59,824	60,274	29,859	653	8,435	10,059	4,876	2,944	1,488	1,510	30,125	653	8,381	11,588	5,283	1,486	1,488	1,270
4-Apr-04	57,556	59,617	29,418	653	8,208	9,406	4,859	2,953	1,488	571	30,147	653	8,223	10,519	5,227	1,850	1,488	1,510
10-Apr-04	56,306	58,720	29,135	653	7,986	8,705	4,846	2,920	1,488	571	30,169	653	8,065	9,449	5,170	2,214	1,488	1,510
17-Apr-04	55,077	57,823	28,823	653	7,757	7,984	4,883	2,917	1,488	571	30,191	653	7,908	8,380	5,113	2,579	1,488	1,510
24-Apr-04	53,863	56,926	28,494	653	7,521	7,315	4,920	2,901	1,488	571	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
1-May-04	54,339	56,926	28,465	653	7,524	7,304	4,961	2,912	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
8-May-04	54,405	56,926	28,512	653	7,550	7,302	4,928	2,939	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
15-May-04	54,548	56,926	28,583	653	7,543	7,350	4,960	2,938	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
22-May-04	54,637	56,926	28,616	653	7,562	7,352	4,973	2,960	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
29-May-04	54,673	56,926	28,660	653	7,577	7,345	4,946	2,971	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
5-Jun-04	54,557	56,926	28,550	653	7,545	7,341	4,968	2,979	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
12-Jun-04	54,470	56,926	28,458	653	7,559	7,333	4,957	2,990	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
19-Jun-04	54,477	56,926	28,539	653	7,561	7,313	4,912	2,979	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
26-Jun-04	54,438	56,926	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032	30,214	653	7,750	7,311	5,057	2,943	1,488	1,510
3-Jul-04	54,590	55,945	28,374	653	7,781	7,679	5,007	3,006	1,488	602	29,811	653	7,705	7,303	5,008	2,944	1,488	1,032
10-Jul-04	55,131	55,443	28,110	653	7,978	8,066	5,143	3,090	1,488	602	29,408	653	7,661	7,296	4,959	2,946	1,488	1,032
17-Jul-04	55,646	54,940	27,768	653	8,178	8,487	5,294	3,176	1,488	602	29,006	653	7,616	7,288	4,911	2,947	1,488	1,032
24-Jul-04	56,148	54,438	27,420	653	8,361	8,896	5,453	3,276	1,488	602	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
31-Jul-04	56,148	54,438	27,425	653	8,368	8,877	5,441	3,293	1,488	602	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
7-Aug-04	56,658	54,438	27,380	653	8,378	8,846	5,415	3,262	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
14-Aug-04	56,614	54,438	27,356	653	8,378	8,825	5,447	3,230	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
21-Aug-04	56,743	54,438	27,446	653	8,398	8,826	5,449	3,247	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
28-Aug-04	56,682	54,438	27,415	653	8,393	8,800	5,465	3,233	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
4-Sep-04	56,695	54,438	27,391	653	8,389	8,817	5,476	3,246	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
11-Sep-04	56,822	54,438	27,428	653	8,422	8,828	5,506	3,262	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
18-Sep-04	56,662	54,438	27,312	653	8,403	8,813	5,525	3,233	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
25-Sep-04	56,616	54,438	27,335	653	8,234	8,851	5,544	3,276	1,488	1,235	28,603	653	7,571	7,281	4,862	2,948	1,488	1,032
2-Oct-04	57,326	55,480	27,184	653	8,286	8,862	5,536	3,286	1,488	2,030	28,378	653	7,783	7,669	5,041	3,014	1,706	1,235
9-Oct-04	57,174	56,101	27,094	653	8,304	8,839	5,458	3,309	1,488	2,030	28,154	653	7,994	8,058	5,220	3,080	1,706	1,235
16-Oct-04	57,222	56,723	27,037	653	8,365	8,874	5,470	3,306	1,488	2,030	27,929	653	8,206	8,447	5,400	3,147	1,706	1,235

C-4 ANALYSIS OF OVERHEADS

	Summary -4 week MA		Actual - 4 week MA									Targ/Plan - 4 week MA								
	Oheads	Target	Central overheads	Holding company	IT	Ops	Projects	Sales + mark	Funding	work cap int	Central overheads	Holding company	IT	Ops	Projects	Sales + mark	Funding	work cap int		
23-Oct-04	57,334	57,344	27,005	653	8,585	8,877	5,410	3,286	1,488	2,030	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
30-Oct-04	57,225	57,344	26,899	653	8,586	8,840	5,450	3,277	1,488	2,030	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
6-Nov-04	58,065	57,344	26,815	653	8,584	8,887	5,471	3,253	1,488	2,914	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
13-Nov-04	58,052	57,344	26,853	653	8,585	8,869	5,440	3,249	1,488	2,914	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
20-Nov-04	58,079	57,344	26,855	653	8,602	8,855	5,477	3,235	1,488	2,914	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
27-Nov-04	58,183	57,344	27,011	653	8,604	8,876	5,413	3,223	1,488	2,914	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
4-Dec-04	57,564	57,344	26,966	653	8,576	8,796	5,439	3,229	1,488	2,417	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
11-Dec-04	57,544	57,344	26,986	653	8,543	8,770	5,447	3,239	1,488	2,417	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
18-Dec-04	57,452	57,344	26,951	653	8,506	8,744	5,461	3,231	1,488	2,417	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
25-Dec-04	57,502	57,344	27,076	653	8,464	8,689	5,485	3,230	1,488	2,417	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
1-Jan-05	56,840	57,344	26,926	653	8,462	8,664	5,430	3,209	1,488	2,007	27,705	653	8,417	8,836	5,579	3,213	1,706	1,235		
8-Jan-05	55,852	58,443	26,112	653	8,397	8,212	5,435	3,495	1,488	2,060	27,611	653	8,423	8,792	5,550	3,209	1,788	2,417		
15-Jan-05	55,312	58,546	25,837	653	8,332	7,710	5,452	3,779	1,488	2,060	27,435	653	8,455	8,783	5,517	3,213	1,788	2,701		
22-Jan-05	54,503	58,366	25,206	653	8,279	7,240	5,501	4,076	1,488	2,060	27,260	653	8,488	8,774	5,484	3,218	1,788	2,701		
29-Jan-05	54,000	58,186	24,775	653	8,230	6,772	5,590	4,431	1,488	2,060	27,084	653	8,521	8,765	5,451	3,222	1,788	2,701		
5-Feb-05	53,502	58,171	24,762	653	8,237	6,627	5,587	4,497	1,488	1,651	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
12-Feb-05	52,887	58,171	24,214	653	8,238	6,531	5,560	4,554	1,488	1,651	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
19-Feb-05	52,565	58,171	23,983	653	8,247	6,410	5,510	4,622	1,488	1,651	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
26-Feb-05	52,271	58,171	23,807	653	8,243	6,352	5,444	4,633	1,488	1,651	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
5-Mar-05	51,922	58,171	23,732	653	8,247	6,352	5,482	4,611	1,488	1,358	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
12-Mar-05	52,104	58,171	23,826	653	8,266	6,374	5,498	4,641	1,488	1,358	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
19-Mar-05	52,230	58,171	23,957	653	8,256	6,379	5,498	4,640	1,488	1,358	27,003	653	8,547	8,800	5,447	3,230	1,788	2,701		
26-Mar-05	52,361	57,902	24,037	653	8,253	6,385	5,522	4,665	1,488	1,358	27,084	653	8,521	8,765	5,451	3,222	1,788	2,417		

APPENDIX PROJECT 3 (P3)

C-5 COMPARISON ON WEEKLY VS MONTHLY ACCOUNTS

	Per month			Per Quarter		
	Man acs	Excep	Weekly	Monthly	Excep	Weekly
Apr-03	63,676		76,182			
May-03	59,547		96,359			
Jun-03	68,501	0	125,440	191,724		297,981
Jul-03	106,806		156,760			0
Aug-03	40,672		46,565			0
Sep-03	85,122	0	112,865	232,600		316,190
Oct-03	94,460		121,204			0
Nov-03	83,153		118,568			0
Dec-03	33,520	0	34,314	211,132		274,086
Jan-04	23,876		(17,226)			0
Feb-04	101,420		162,483			0
Mar-04	107,451	0	127,679	232,746		272,936
Apr-04	106,944		109,215			0
May-04	112,516		118,528			0
Jun-04	125,431	0	153,873	344,891		381,616
Jul-04	70,468		66,277			0
Aug-04	4,172		51,473			0
Sep-04	27,315	15,896	27,315	101,955	15,896	145,065
Oct-04	3,523	66,274	82,033			0
Nov-04	81,593	42,955	165,179			0
Dec-04	49,628	60,136	71,675	134,745	169,366	318,887
Jan-05	15,968	13,832	28,883			0
Feb-05	80,480	3,393	117,077			0
Mar-05	71,715	3,433	55,443	168,164	20,657	201,403
Total	1,617,958	205,919	2,208,163	1,617,957	205,919	2,208,163

C-6 PROFITABILITY- WEEKLY vs MONTHLY vs ANNUAL

	Mar-04	Mar-05	Classification
Management accounts	868,203	953,440	
Audit and other adjustments	<u>(3,762)</u>	<u>(32,829)</u>	Retrospective validation
Underlying profit	864,441	920,611	
Goodwill write off	<u>(80,978)</u>	<u>(94,857)</u>	Accountancy treatment
Different period costs	1 565,760	<u>(455,684)</u>	See below
FA trading profit	1,349,223	370,070	
Deal cost agreed pre completion	2 0	<u>(484,391)</u>	See below
Audited per acquirer changes	1,349,223	<u>(114,321)</u>	
Changes made by acquirer	3 0	<u>(1,493,175)</u>	See below
Audited post acquirer changes	1,349,223	<u>(1,607,496)</u>	
Weekly profit	1,161,193	1,046,971	
1. Different period costs			
Release MA provision	108,000	<u>(108,000)</u>	Judgement timing
Compensation for early termination	219,948		Triggered timing
Invoicing timing	115,812	<u>(115,812)</u>	Retrospective validation
Invoicing timing	122,000	<u>(125,062)</u>	Retrospective validation
Redundancy costs	<u>565,760</u>	<u>(106,810)</u>	Triggered cost
		<u>(455,684)</u>	
2. Deal costs agreed pre completion			
Corporate finance fees		<u>(22,834)</u>	Triggered cost
CEO commission		<u>(195,000)</u>	Triggered cost
Property - rent and dilaps		<u>(156,557)</u>	Judgement timing
FRS 4 adjustment		<u>(41,637)</u>	Accountancy treatment
Sundry agreed deal provisions	<u>0</u>	<u>(68,363)</u>	Judgement timing
		<u>(484,391)</u>	
3. Changes made by acquirer - estimated			
Vacant property provisions - rent and dilapidations		<u>(736,000)</u>	Judgement timing
Other adjustments		<u>(15,128)</u>	Judgement timing
Fixed Assets- estimated		<u>(205,047)</u>	Judgement timing
Pension payments		<u>(400,000)</u>	Triggered cost
Bad debts		<u>(96,000)</u>	Judgement timing
Stock	<u>0</u>	<u>(41,000)</u>	Judgement timing
		<u>(1,493,175)</u>	