

Finance Model & Financials Walkthrough

1.1 Introduction

This document provides a step-by-step walk through guide to your accompanying; Financial Model Excel Download.

Income Statement [EVC Station]

Financial Year	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2024	2024	2024	
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Average
Income Statement																
Revenue																
AC 7kW @ 45p Kw																
Subscription	4,191	4,191	4,191	4,891	5,191	5,391	5,222	5,191	5,203	5,203	5,191	5,187	4,191	4,191	4,191	4,788
PAYG	2,357	2,357	2,357	3,357	3,557	3,757	3,557	3,557	3,557	3,557	3,557	3,557	2,357	2,357	2,357	3,077
Drop By	3,357	3,357	3,357	4,357	4,010	4,410	4,010	4,010	4,010	4,010	4,010	4,010	3,357	3,357	3,357	3,799
Total	9,905	9,905	9,905	12,605	12,758	13,558	12,789	12,758	12,770	12,770	12,758	12,754	9,905	9,905	9,905	11,663
Max Traffic Total	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Percentage	66.03%	66.03%	66.03%	84.03%	85.05%	90.39%	85.26%	85.05%	85.13%	85.13%	85.05%	85.03%	66.03%	66.03%	66.03%	78%
Fast AC 43kW DC 50kW																
Subscription	4,357	4,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	6,311	6,271	6,100	4,357	4,357	6,489	6,309
PAYG	2,357	2,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	6,411	6,334	6,232	2,357	2,357	6,489	5,796
Drop By	4,357	4,357	6,489	6,653	6,802	7,130	8,322	8,322	7,322	6,411	6,443	6,211	4,357	4,357	6,489	6,268
Total	11,071	11,071	19,467	19,959	20,406	21,390	24,966	24,966	23,966	19,133	19,048	18,543	11,071	11,071	19,467	18,373
Max Traffic Total	15,000	15,000	21,000	21,000	22,000	22,000	24,000	24,000	23,000	22,000	21,000	21,000	16,000	16,000	21,000	20,267
Percentage	73.81%	73.81%	92.70%	95.04%	92.75%	97.23%	104.03%	104.03%	104.20%	86.97%	90.70%	88.30%	69.19%	69.19%	92.70%	88.98%
Superfast DC 150+kW																
Subscription	4,357	4,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	7,411	7,411	7,704	4,357	4,357	6,489	6,566
PAYG	2,357	2,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	7,411	7,411	7,704	2,357	2,357	6,489	6,032
Drop By	3,357	3,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	7,411	7,411	7,704	3,357	3,357	6,489	6,299
Total	10,071	10,071	19,467	19,959	20,406	21,390	24,966	24,966	24,966	22,233	22,233	23,112	10,071	10,071	19,467	18,897
Max Traffic Total	15,000	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	15,000	15,000	25,000	22,333
Percentage	67.14%	67.14%	77.87%	79.84%	81.62%	85.56%	99.86%	99.86%	99.86%	88.93%	88.93%	92.45%	67.14%	67.14%	77.87%	82.75%
Total Revenue	31,047	31,047	48,839	52,523	53,570	56,388	62,721	62,690	61,702	54,136	54,039	54,409	31,047	31,047	48,839	623,061
Total COGS	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-3,334	-40,008
Direct Salaries and Wages	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-1,654	-19,848
Utilities	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750	-9,000
Insurance	-600	-600	-600	-600	-600	-600	-600	-600	-600	-600	-600	-600	-600	-600	-600	-7,200

On the income statement tab you will see your main components of your profit and loss which is total revenue total cost of goods sold, gross margin, total variable expenses, total admin salaries and wages, total fixed expenses, depreciation and amortization.

Interest expense, net profit before tax, your corporate tax and as a result net profit.

Please note that some categories has their own sub-categories so you'll see the utilization for example for fixed expenses, for variable expenses or for example for the revenue the cash flow statement you will see your cash flow broken down by cash flow from operating activities, cash flow from investing activities, and cash flow from financing activities the same information you will see on the cash flow statement

Cash Flow Statement

Month	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Totals
Cash Flow Statement, £																
Cash Flow from Operating Activities																
Cash Receipts	31,047	31,047	48,839	52,523	53,570	56,338	62,721	62,690	61,702	54,136	54,039	54,409	31,047	31,047	48,839	623,061
AC 7kW @ 45p Kw																
Subscription	4,191	4,191	4,191	4,891	5,191	5,391	5,222	5,191	5,203	5,203	5,191	5,187	4,191	4,191	4,191	Average 4,788
PAYG	2,357	2,357	2,357	3,357	3,557	3,757	3,557	3,557	3,557	3,557	3,557	3,557	2,357	2,357	2,357	3,077
Drop By	3,357	3,357	3,357	4,357	4,010	4,410	4,010	4,010	4,010	4,010	4,010	4,010	3,357	3,357	3,357	3,799
Total	9,905	9,905	9,905	12,605	12,758	13,558	12,789	12,758	12,770	12,770	12,758	12,754	9,905	9,905	9,905	11,663
Max Traffic Total	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Percentage	66.03%	66.03%	66.03%	84.03%	85.05%	90.39%	85.26%	85.05%	85.13%	85.13%	85.05%	85.03%	66.03%	66.03%	66.03%	77.76%
Fast AC 43kW DC 50kW																
Subscription	4,357	4,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	6,311	6,271	6,100	4,357	4,357	6,489	6,309
PAYG	2,357	2,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	6,411	6,334	6,232	2,357	2,357	6,489	5,796
Drop By	4,357	4,357	6,489	6,653	6,802	7,130	8,322	8,322	7,322	6,411	6,443	6,211	4,357	4,357	6,489	6,268
Total	11,071	11,071	19,467	19,959	20,406	21,390	24,966	24,966	23,966	19,133	19,048	18,543	11,071	11,071	19,467	18,373
Max Traffic Total	15,000	15,000	21,000	21,000	22,000	22,000	24,000	24,000	23,000	22,000	21,000	21,000	16,000	16,000	21,000	20,267
Percentage	73.81%	73.81%	92.70%	95.04%	92.75%	97.23%	104.03%	104.03%	104.20%	86.97%	90.70%	88.30%	69.19%	69.19%	92.70%	88.98%
Superfast DC 150kW																
Subscription	4,357	4,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	7,411	7,411	7,704	4,357	4,357	6,489	6,566
PAYG	2,357	2,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	7,411	7,411	7,704	2,357	2,357	6,489	6,032
Drop By	3,357	3,357	6,489	6,653	6,802	7,130	8,322	8,322	8,322	7,411	7,411	7,704	3,357	3,357	6,489	6,299
Total	10,071	10,071	19,467	19,959	20,406	21,390	24,966	24,966	22,233	22,233	23,112	23,112	10,071	10,071	19,467	18,897
Max Traffic Total	15,000	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	15,000	15,000	25,000	22,333
Percentage	67.14%	67.14%	77.87%	79.84%	81.62%	85.56%	99.86%	99.86%	88.93%	88.93%	92.45%	67.14%	67.14%	77.87%	77.87%	82.75%
Cash Payments	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200	-2,400
Interest Paid	-30,000	-29,340	-28,680	-28,020	-27,360	-26,700	-26,040	-25,380	-24,720	-24,060	-23,400	-22,740	-22,080	-21,420	-20,760	-2,400
Corporate Tax Paid	-	-3,694	-7,252	-7,989	-8,199	-8,752	-10,029	-10,023	-9,825	-8,312	-8,292	-8,366	-3,694	-3,694	-7,252	-
<small>→ Data Table</small>																
CASH INFLOW	31,047	31,047	48,839	52,523	53,570	56,338	62,721	62,690	61,702	54,136	54,039	54,409	31,047	31,047	48,839	623,061
CASH OUTFLOW	-33,694	-33,234	-36,132	-36,209	-35,759	-35,652	-36,269	-35,603	-34,745	-32,572	-31,892	-31,306	-25,374	-25,314	-28,212	-413,267
Net Cash Flow from Operating Activities	-2,847	-2,187	12,707	16,314	17,811	20,686	26,452	27,087	26,957	21,564	22,147	23,103	5,073	5,733	20,627	209,794
Net Cash Flow from Operating Activities (Indirect)	-1,136	-476	14,418	18,025	19,522	22,397	28,163	28,798	28,668	23,275	23,858	24,814	6,523	7,183	19,177	
Cash Flow from Investing Activities																

The balance sheet will show you the breakdown of your current assets, non-current assets, current liabilities, non-current liabilities and equity by its sub-categories.

Balance Sheet
[Company Name]

Financial Year	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2024	2024	2024	Totals
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Balance Sheet																
Current Assets																
Cash	-2,847	-5,487	9,407	13,014	14,511	17,386	23,152	23,787	23,657	18,264	18,847	19,803	1,773	2,433	17,327	
Accounts Receivable																
Inventory																
Total Current Assets	-2,847	-5,487	9,407	13,014	14,511	17,386	23,152	23,787	23,657	18,264	18,847	19,803	1,773	2,433	17,327	173,494
Non-Current Assets																
Assets Closing Net Book Value	151,711	153,422	155,133	156,844	158,555	160,266	161,977	163,688	165,399	167,110	168,821	170,532	171,982	173,432	174,882	
CAPEX Prepayment																
Fixed Assets	151,711	153,422	155,133	156,844	158,555	160,266	161,977	163,688	165,399	167,110	168,821	170,532	171,982	173,432	174,882	
Total Non-Current Assets	151,711	153,422	155,133	156,844	158,555	160,266	161,977	163,688	165,399	167,110	168,821	170,532	171,982	173,432	174,882	1,933,458
Total Assets	148,864	147,935	164,540	169,858	173,066	177,652	185,129	187,475	189,056	185,374	187,668	190,335	173,755	175,865	192,209	2,106,952
Current Liabilities																
CAPEX Payable																
Accounts Payable																
Corporate Tax Payable	-3,694	-3,694	-7,252	-7,989	-8,199	-8,752	-10,029	-10,023	-9,825	-8,312	-8,292	-8,366	-3,694	-3,694	-7,252	
Total Current Liabilities	-3,694	-3,694	-7,252	-7,989	-8,199	-8,752	-10,029	-10,023	-9,825	-8,312	-8,292	-8,366	-3,694	-3,694	-7,252	-94,427
Non-Current Liabilities																
Debt																
	-150,000	-146,700	-143,400	-140,100	-136,800	-133,500	-130,200	-126,900	-123,600	-120,300	-117,000	-113,700	-110,400	-107,100	-103,800	-1,582,200
Other Non-Current Liabilities																
Placeholder																
Total Non-Current Liabilities	-150,000	-146,700	-143,400	-140,100	-136,800	-133,500	-130,200	-126,900	-123,600	-120,300	-117,000	-113,700	-110,400	-107,100	-103,800	
Total Liabilities	-153,694	-150,394	-150,652	-148,089	-144,999	-142,252	-140,229	-136,923	-133,425	-128,612	-125,292	-122,066	-114,094	-110,794	-111,052	
Net Assets	-4,830	-2,459	13,887	21,769	28,068	35,400	44,900	50,553	55,631	56,762	62,375	68,268	59,661	65,071	81,156	430,324
Ordinary Equity																
Retained Profits	-4,830	-2,459	13,887	21,769	28,068	35,400	44,900	50,553	55,631	56,762	62,375	68,268	59,661	65,071	81,156	
Total Equity	-4,830	-2,459	13,887	21,769	28,068	35,400	44,900	50,553	55,631	56,762	62,375	68,268	59,661	65,071	81,156	

Income statements are also broken down into 5 year key metrics, you can also view this same information in charts.

You will also notice in all three statements that tax rates have been set with a formula = "Cell"*0.20 = to 20 Percent

You can of course edit these cells (and any other cell you wish to edit).

Here some example tax rates you may wish to use

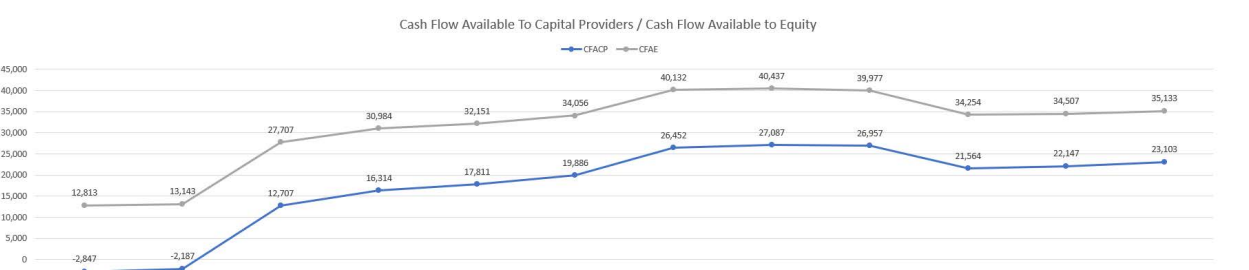
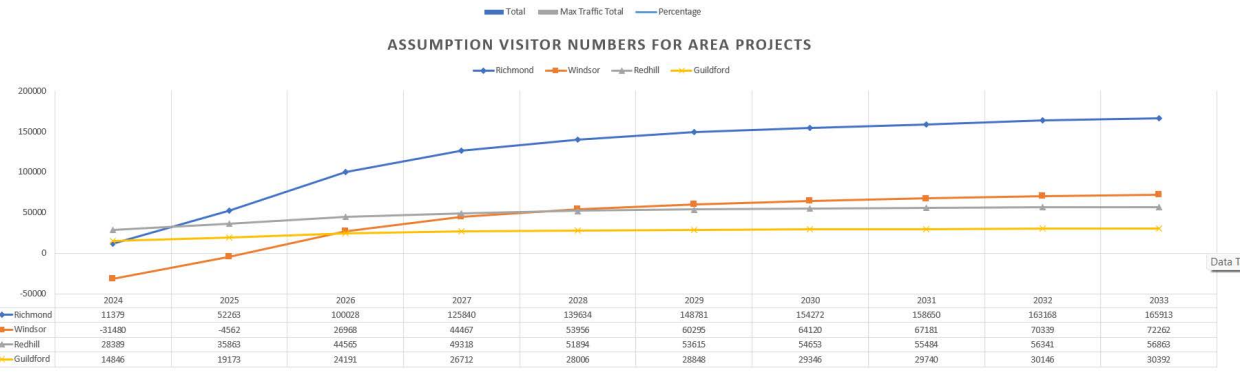
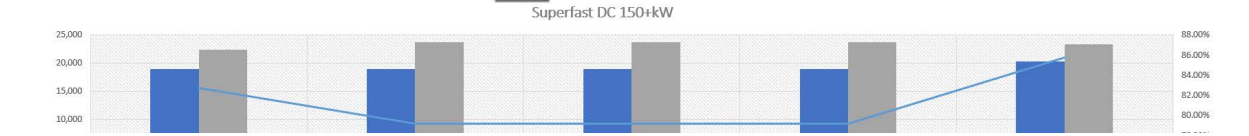
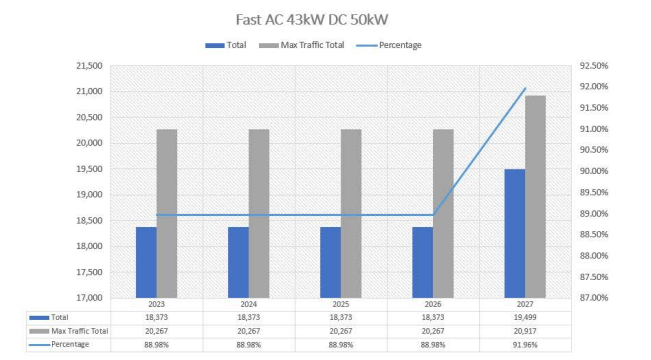
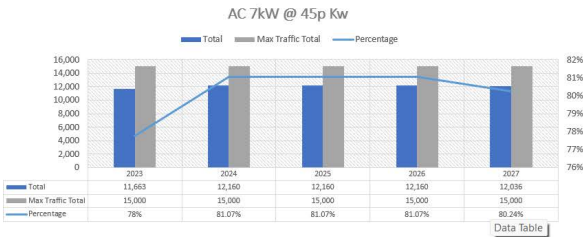
= "Cell"*0.10 = 10 Percent

= "Cell"*0.05 = 5 Percent

Operating Costs and Tab with Key Revenue Metrics

	2023	2024	2025	2026	2027
Revenue	623,061	622,261	622,261	622,261	622,261
Operating Costs	-40,008	-40,008	-30,540	-30,540	-30,540
EBITDA	472,137	471,337	438,133	438,133	438,133
Dep & Amortization	-20,532	-17,800	-21,149	-21,537	-21,292
Interest Expense On Debt	-316,440	-110,700	-35,550	-11,790	0
Income Before Taxes (EBIT)	451,605	453,337	448,182	416,596	416,841
Taxes	-94,427	-94,267	-89,624	-83,319	-83,368
Cash Flow from Operations	209,794	208,994	494,687	500,392	500,343
Total Non Current Assets	1,933,458	2,159,884	2,398,229	2,655,855	2,912,439
Current Liabilities	-94,427	-94,267	-89,624	-83,319	-83,368
Free Cash Flow from Operating Activities	209,794	208,994	494,687	500,392	500,343
Increase/Decrease Cash Held	173,494	169,394	455,087	460,792	500,343
Free Cash Flow to Public Equity Holders	1,605,694	375,294	455,087	460,792	500,343
Cash Flow To Capital Providers	359,794	208,994	494,687	500,392	500,343

	2023	2024	2025	2026	2027
Income Statement	Income Statement	Income Statement	Income Statement	Income Statement	Income Statement
Cash Flow Statement	Cash Flow Statement	Cash Flow Statement	Cash Flow Statement	Cash Flow Statement	Cash Flow Statement
Balance Sheet	Balance Sheet	Balance Sheet	Balance Sheet	Balance Sheet	Balance Sheet
Summary Charts	Summary Charts	Summary Charts	Summary Charts	Summary Charts	Summary Charts
BEA	Top Expenses	Salary Assumptions	Service Assumptions	COGS Assumptions	
Charge Point User	KPI Spend				



Total Revenue in chart format

And the "Salary Assumptions" helps you easily keep track of employee expenses, and there effects on overall revenue.

Salaries Assumptions		Number Of Employees and Wages				
Department	2023	2024	2025	2026	2027	
Shop Manager	1 40,000	1 40,000	1 45,000	1 45,000	1 46,000	
IT Manager	1 35,000	1 35,000	1 35,000	1 35,000	1 35,000	
Chief Operating Officer	1 45,000	1 45,000	1 45,000	1 45,000	1 45,000	
Marketing Manager	1 25,000	1 25,000	1 25,000	1 25,000	1 25,000	
Senior Installer	1 25,000	1 25,000	1 25,000	1 25,000	1 25,000	
Installer	3 20,000	3 20,000	4 20,000	3 20,000	2 20,000	
Sop Assistant	2 20,000	2 21,000	2 21,000	3 22,000	3 22,000	
Totals						
Shop Manager	1 40,000	1 40,000	1 45,000	1 45,000	1 46,000	
IT Manager	1 35,000	1 35,000	1 35,000	1 35,000	1 35,000	
Chief Operating Officer	1 45,000	1 45,000	1 45,000	1 45,000	1 45,000	
Marketing Manager	1 25,000	1 25,000	1 25,000	1 25,000	1 25,000	
Senior Installer	1 25,000	1 25,000	1 25,000	1 25,000	1 25,000	
Installer	3 60,000	3 60,000	4 80,000	3 60,000	2 40,000	
Sop Assistant	2 40,000	2 42,000	2 42,000	3 66,000	3 66,000	

Services assumptions help you gain an insight into further revenue and business expansion

Services Assumptions		Percentage Increase From Previous Year				
	2023	2024	2025	2026	2027	
Charging Point Increase Percentage		11%	4%	2%	4%	
Charging Point Increase Percentage		11%	4%	2%	8%	
Charging Point Increase Percentage		4%	11%	2%	8%	
Charging Point Increase Percentage		3%	11%	2%	8%	
Charging Point Increase Percentage		3%	12%	2%	8%	
Charging Point Increase Percentage		2%	12%	2%	8%	
Percentage Increase						
Charging Point Increase Percentage	5	9	10	12	15	
Charging Point Increase Percentage	6	9	12	12	16	
Charging Point Increase Percentage	5	9	12	12	17	
Charging Point Increase Percentage	5	9	12	15	15	
Charging Point Increase Percentage	7	9	12	15	15	
Charging Point Increase Percentage	4	9	12	15	19	
Extra Gained						
Charging Point Increase Percentage	200	225	235	240	250	
Charging Point Increase Percentage	200	225	235	240	260	
Charging Point Increase Percentage	202	210	236	241	261	
Charging Point Increase Percentage	203	210	237	242	262	
Charging Point Increase Percentage	204	210	238	243	263	
Charging Point Increase Percentage	205	210	239	244	264	
Avenue Revenue Per Day						
Charging Point Increase Percentage	345	355	360	370	400	
Charging Point Increase Percentage	300	300	310	340	400	
Charging Point Increase Percentage	280	281	282	290	320	
Charging Point Increase Percentage	350	350	360	370	400	
Charging Point Increase Percentage	345	355	360	370	400	
Charging Point Increase Percentage	345	355	360	370	400	
Totals						

Other further tabs in the worksheet, can help with the valuation and monitoring of future services or products offered.

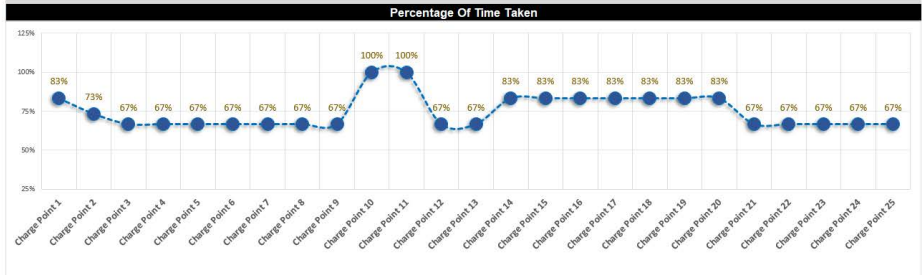
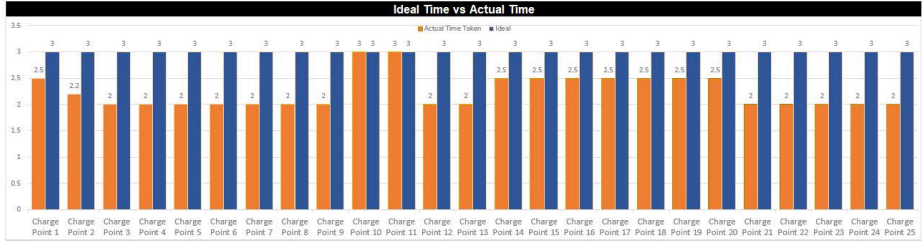
Planned expenditure vs actual, hours planned for a project to complete vs actual time taken. Their actual budgets and how they affect future revenue and performance and Return on Investment.

Charging Point Tracker. Track users actual time spent in service area.

AC 7kW @ 45p Kw

Actual Time Spent	Ideal Total Hours	AVERAGE
56.2	75	75%

TIME OVER Hours			
Task	Actual Time Taken	Ideal	% OF GOAL REACHED
Charge Point 1	2.5	3	83%
Charge Point 2	2.2	3	73%
Charge Point 3	2	3	67%
Charge Point 4	2	3	67%
Charge Point 5	2	3	67%
Charge Point 6	2	3	67%
Charge Point 7	2	3	67%
Charge Point 8	2	3	67%
Charge Point 9	2	3	67%
Charge Point 10	3	3	100%
Charge Point 11	3	3	100%
Charge Point 12	2	3	67%
Charge Point 13	2	3	67%
Charge Point 14	2.5	3	83%
Charge Point 15	2.5	3	83%
Charge Point 16	2.5	3	83%
Charge Point 17	2.5	3	83%
Charge Point 18	2.5	3	83%
Charge Point 19	2.5	3	83%
Charge Point 20	2.5	3	83%
Charge Point 21	2	3	67%
Charge Point 22	2	3	67%
Charge Point 23	2	3	67%
Charge Point 24	2	3	67%
Charge Point 25	2	3	67%



Fast AC 43kW DC 50k

Actual Time Spent	Ideal Total Minutes	AVERAGE

