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Management Accounts Report



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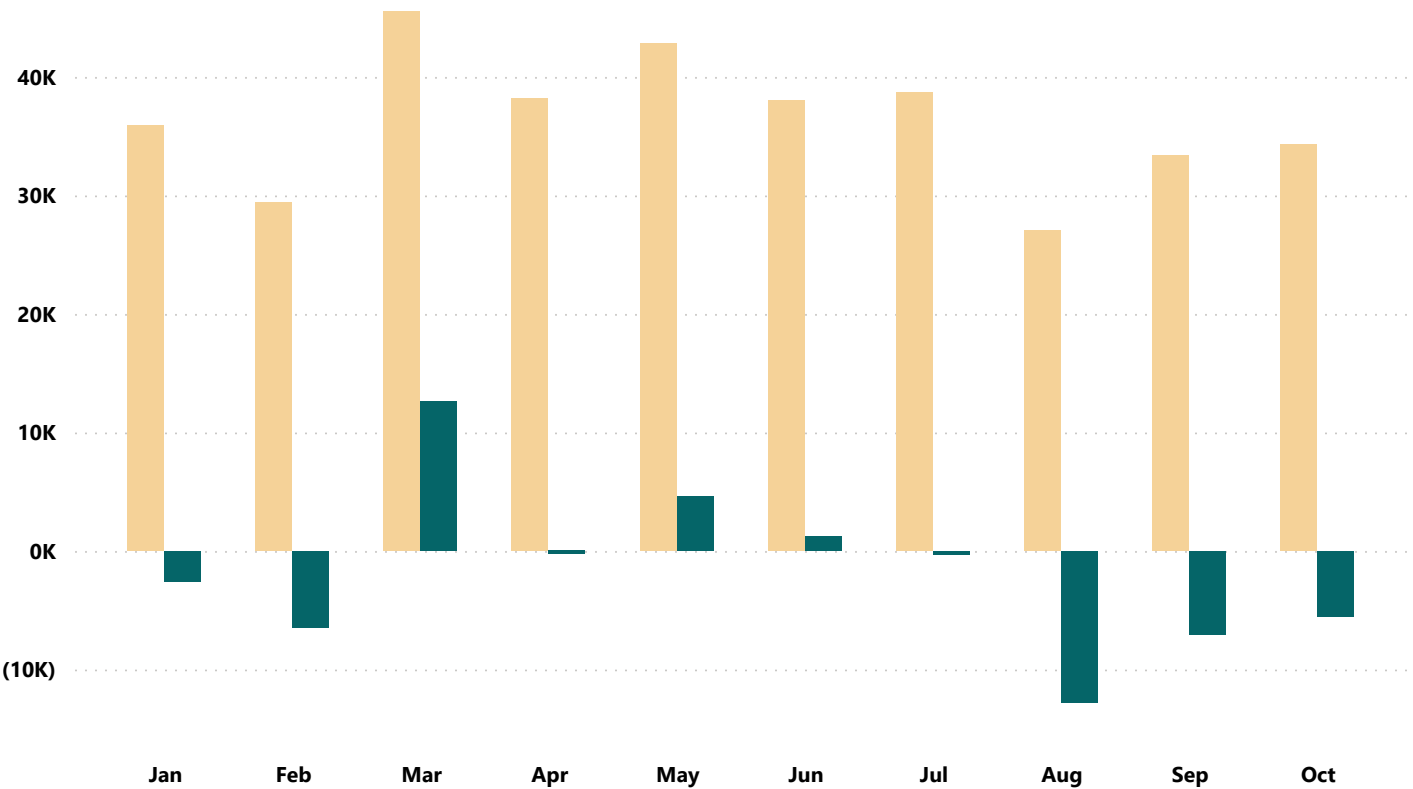
Current Period

Group KPIs

for the period ended 31 October 2025

Trend analysis - Revenue & EBITDA

Revenue EBITDA



34,264

Period Revenue

363,213

YTD Revenue

(5,521)

Period EBITDA

(16,644)

YTD EBITDA

40.3%

Period GP %

48.3%

YTD GP %

Revenue to Budget

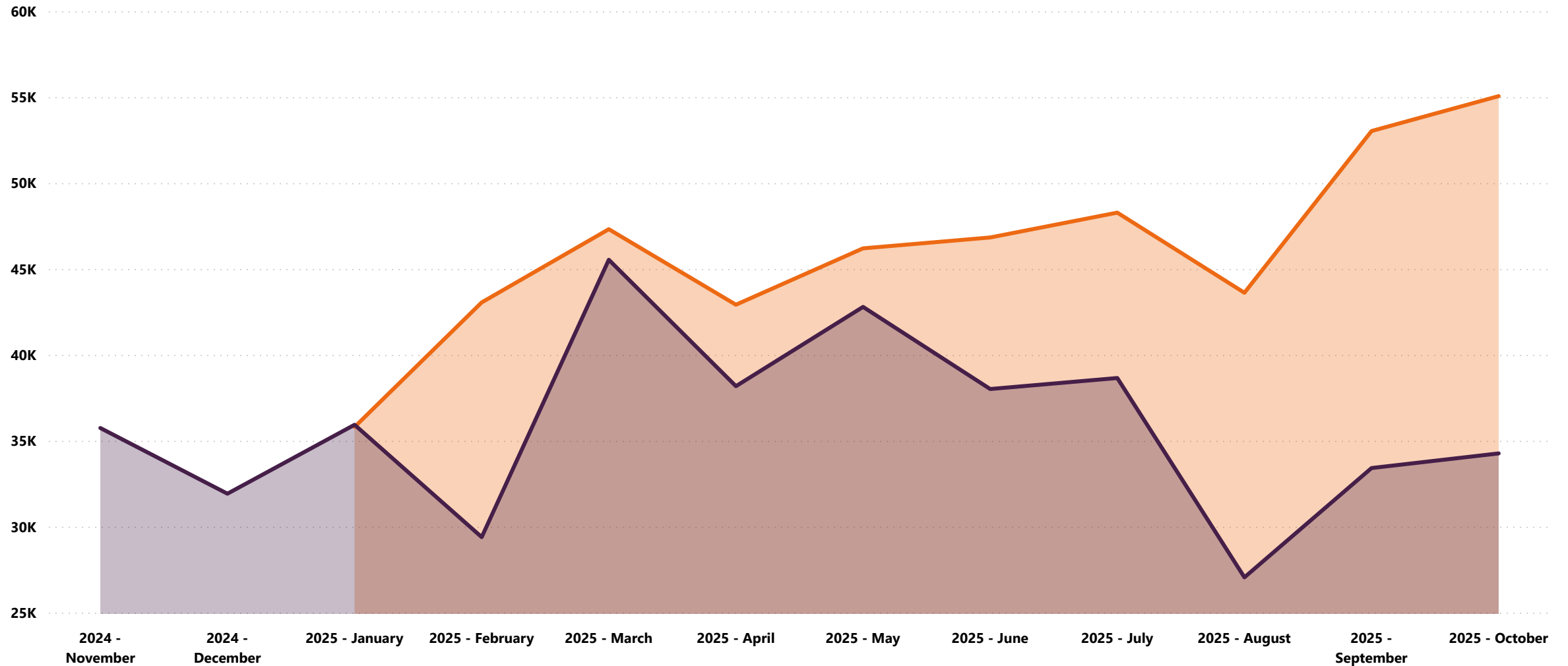
| Rolling 12 Months

Period

Current Period



● Budget ● Revenue



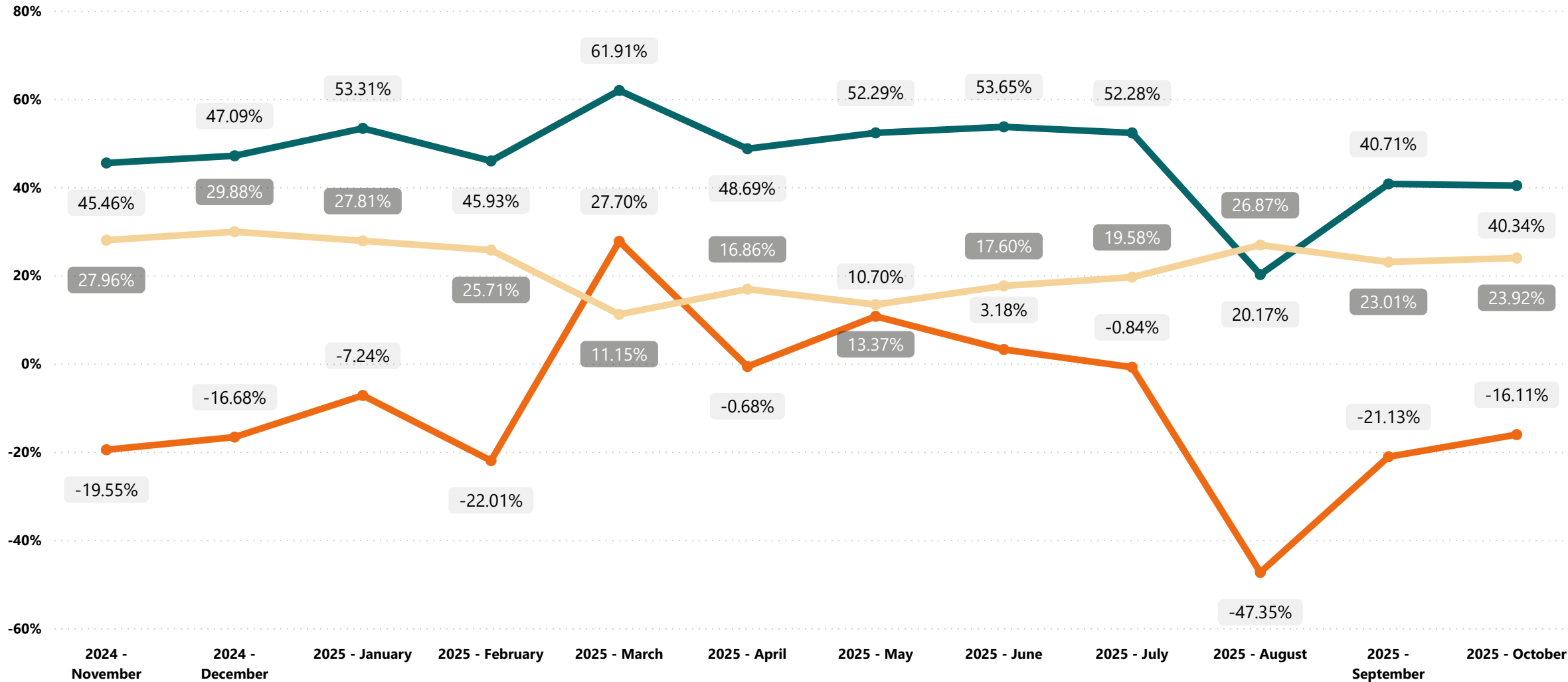
EBITDA

Period

Current Period



GP % EBITDA % Staff Labour %

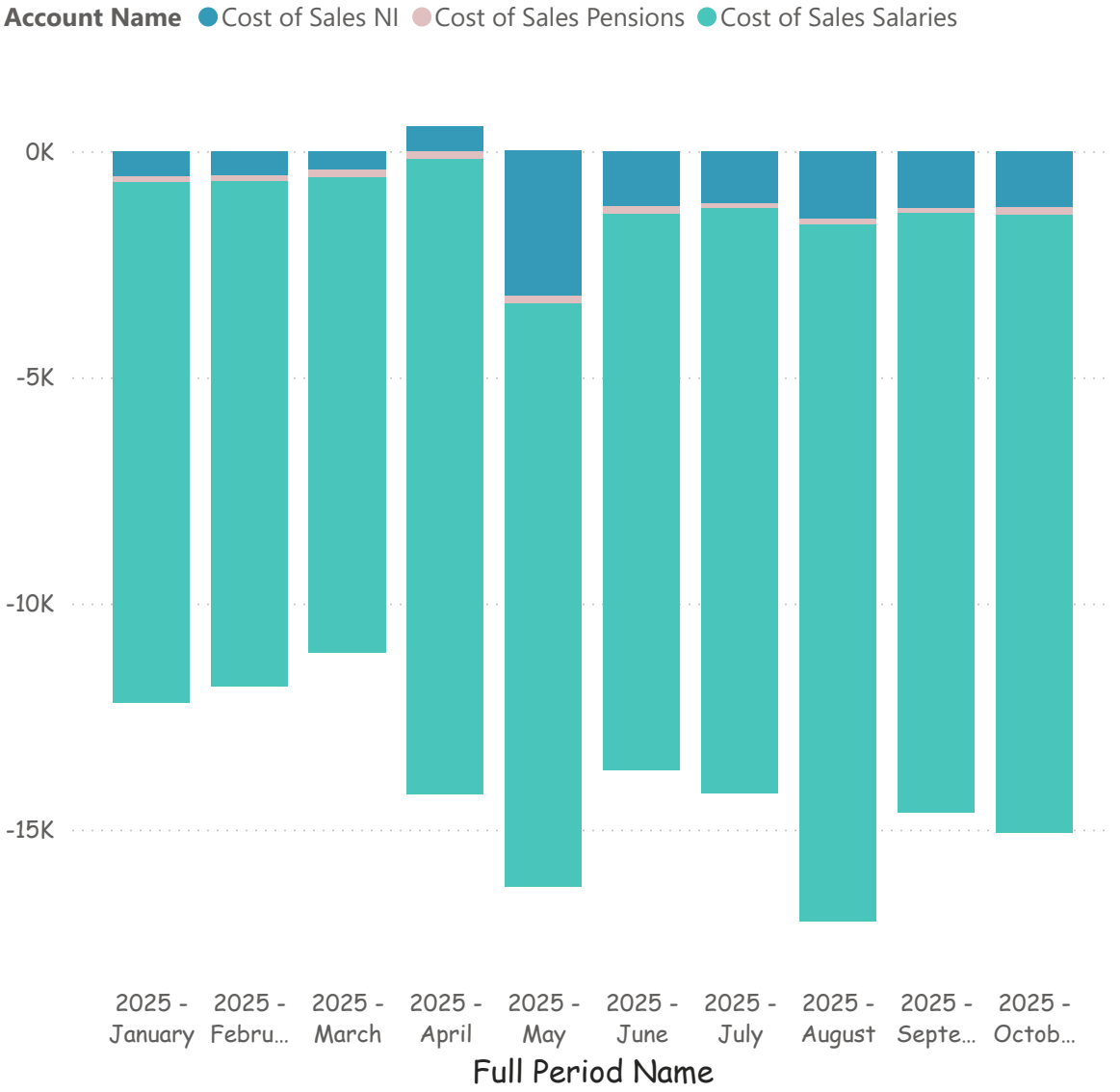
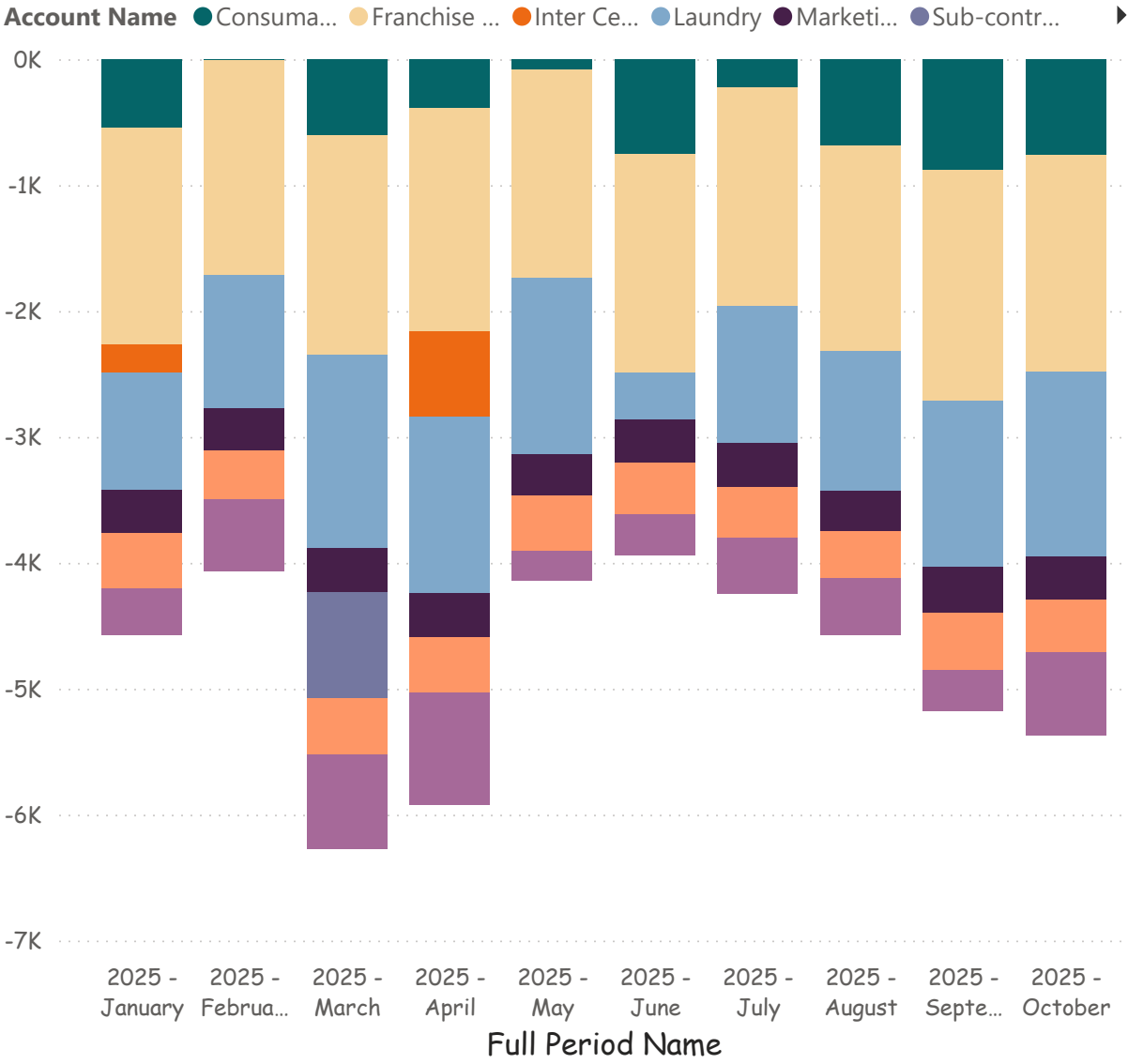


Cost Of Sales

for the period 1 January 2025 - 31 October 2025

Period

Current Period



Profit & Loss

for the period ended 31 October 2025

Period

Current Period



	Period Actual	Period Budget	Variance %		Actuals YTD	Budget YTD	Variance % YTD
⊕ Sales	34,264	55,058	(37.8%)		363,213	462,087	(21.4%)
⊕ Cost of Sales	(20,443)	(30,101)	32.1%		(187,930)	(255,199)	26.4%
⊖ Gross Profit	13,821	24,957	(44.6%)		175,283	206,888	(15.3%)
⊖ GP %	40.3%	45.3%	(5.0%)		48.3%	44.8%	7.8%
⊖ Therapist Salaries %	(2.2%)	(1.7%)	(0.5%)		(1.4%)	(1.7%)	19.8%
⊖ Staff Labour	(8,196)	(7,804)	(5.0%)		(72,189)	(81,245)	11.1%
⊕ Ops NI	(702)	(760)	7.6%		(5,862)	(7,912)	25.9%
⊕ Ops Pensions	(114)	(138)	17.1%		(1,030)	(1,437)	28.3%
⊕ Ops Salaries	(7,380)	(6,906)	(6.9%)		(65,296)	(71,896)	9.2%
⊖ Staff Labour %	(23.9%)	(14.2%)	(9.7%)		(19.9%)	(17.6%)	(13.0%)
⊖ Overheads	(11,148)	(11,565)	3.6%		(119,777)	(114,946)	(4.2%)
⊕ Recruitment Costs	(506)	(2)	(25182.0%)		(4,191)	(20)	(20854.0%)
⊕ Service Charge/Water/Waste		(30)	100.0%			(300)	100.0%
⊕ Bank Charges	(348)	(440)	20.9%		(3,940)	(3,696)	(6.6%)
⊖ Marketing/POS/Advertising	(1,306)	(2,860)	54.3%		(22,992)	(28,600)	19.6%
Advertising and Marketing	(1,306)	(2,750)	52.5%		(22,869)	(27,500)	16.8%
Entertaining and Gifts- Customer/Supplier		(50)	100.0%			(500)	100.0%
Entertaining and Gifts-Staff		(60)	100.0%		(123)	(600)	79.4%
⊕ Insurance	(302)	(270)	(11.8%)		(2,573)	(2,700)	4.7%
⊕ Misc (Maintenance/Travel etc)	(126)	(370)	65.9%		(2,420)	(3,700)	34.6%
⊕ Phone/IT/Broadband	(1,003)	(770)	(30.2%)		(7,643)	(7,700)	0.7%
⊕ Cleaning/Petty cash	(141)	(42)	(235.4%)		(1,183)	(420)	(181.7%)
⊕ Electricity	(290)	(390)	25.6%		(3,061)	(3,900)	21.5%
⊕ Uniforms/Training costs		(105)	100.0%		(545)	(1,050)	48.1%
⊕ Professional Fees	(1,223)	(751)	(62.8%)		(11,760)	(7,510)	(56.6%)
⊕ Printing, Postage and Stationery	(188)	(125)	(50.4%)		(589)	(1,250)	52.9%
⊕ Bank Interest	(1,682)	(1,916)	12.2%		(17,472)	(19,160)	8.8%
⊕ Other Employment Costs	(74)	(80)	7.5%		(908)	(800)	(13.5%)
⊕ Rent	(2,855)	(2,917)	2.1%		(30,463)	(29,170)	(4.4%)
⊕ Rates	(589)	(4)	(14633.8%)		(4,743)	(40)	(11756.9%)
⊕ Property Service Charge	(516)	(433)	(19.2%)		(5,294)	(4,330)	(22.3%)
⊕ Other Centre Costs		(60)	100.0%			(600)	100.0%
⊖ Premises Costs %	(11.6%)	(6.2%)	(5.4%)		(11.2%)	(7.4%)	(50.9%)
⊕ Other Income	3				38		
⊖ EBITDA	(5,521)	5,588	(198.8%)		(16,644)	10,697	(255.6%)
⊖ EBITDA %	(16.1%)	10.1%	(26.3%)		(4.6%)	2.3%	(298.0%)
⊕ Other Expenses	(2,940)	(2,267)	(29.7%)		(28,923)	(22,670)	(27.6%)
⊖ Net Profit	(8,461)	3,321	(354.8%)		(45,567)	(11,973)	(280.6%)
⊖ Net Profit %	(24.7%)	6.0%	(30.7%)		(12.5%)	(2.6%)	(384.2%)

Profit & Loss Projection

for the period 1 January 2025 - 31 December 2025

Period

Current Period



Financial Year	2025												Total
	January	February	March	April	May	June	July	August	September	October	November	December	
[-] Sales	35,931	29,392	45,533	38,177	42,791	38,011	38,652	27,051	33,412	34,264	53,843	46,118	463,174
[-] Unredeemed Gift Vouchers	1,431	821	6,738	1,285	2,797	1,489	919	2,209	919	744	500	250	20,102
[-] Membership Revenue	16,124	11,761	20,898	20,583	26,688	26,434	27,177	11,611	18,806	20,642	37,763	34,238	272,725
[-] Non Member Revenue	16,176	14,993	15,958	13,936	11,587	8,704	9,288	12,130	11,744	11,354	12,490	8,993	147,354
[-] Inter Centre Gift Pro Revenue				543			31		487				1,061
[-] Upgrades Revenue	2,200	1,817	1,940	1,830	1,719	1,384	1,236	1,101	1,455	1,524	3,090	2,637	21,933
[+] Cost of Sales	(16,777)	(15,894)	(17,345)	(19,589)	(20,414)	(17,618)	(18,443)	(21,596)	(19,811)	(20,443)	(29,393)	(25,170)	(242,493)
[-] Gross Profit	19,154	13,498	28,188	18,587	22,377	20,393	20,208	5,455	13,601	13,821	24,450	20,948	220,681
[-] GP %	53.3%	45.9%	61.9%	48.7%	52.3%	53.7%	52.3%	20.2%	40.7%	40.3%	45.4%	45.4%	47.6%
[-] Therapist Salaries %	(1.5%)		(1.3%)	(1.0%)		(2.0%)	(0.6%)	(2.5%)	(2.6%)	(2.2%)	(1.7%)	(1.7%)	(1.4%)
[+] Staff Labour	(9,991)	(7,557)	(5,076)	(6,437)	(5,721)	(6,689)	(7,566)	(7,268)	(7,687)	(8,196)	(7,804)	(7,804)	(87,797)
[-] Staff Labour %	(27.8%)	(25.7%)	(11.1%)	(16.9%)	(13.4%)	(17.6%)	(19.6%)	(26.9%)	(23.0%)	(23.9%)	(14.5%)	(16.9%)	(19.0%)
[-] Overheads	(11,770)	(12,421)	(10,504)	(12,413)	(12,080)	(12,500)	(12,968)	(11,000)	(12,974)	(11,148)	(11,556)	(11,494)	(142,827)
[-] Recruitment Costs	(249)	(512)	(249)	(555)	(482)	(577)	(563)	(249)	(249)	(506)	(2)	(2)	(4,195)
[-] Service Charge/Water/Waste											(30)	(30)	(60)
[-] Bank Charges	(442)	(400)	(496)	(389)	(384)	(395)	(373)	(331)	(383)	(348)	(431)	(369)	(4,740)
[-] Marketing/POS/Advertising	(2,284)	(2,782)	(2,153)	(2,073)	(2,149)	(2,730)	(1,222)	(1,777)	(4,517)	(1,306)	(2,860)	(2,860)	(28,712)
[-] Insurance	(108)	(108)	(285)	(281)	(111)	(462)	(335)	(292)	(290)	(302)	(270)	(270)	(3,113)
[-] Misc (Maintenance/Travel etc)	(77)	(181)	(62)	(138)	(163)	(84)	(1,143)	(190)	(256)	(126)	(370)	(370)	(3,160)
[-] Phone/IT/Broadband	(526)	(674)	(666)	(701)	(707)	(726)	(1,157)	(719)	(764)	(1,003)	(770)	(770)	(9,183)
[-] Cleaning/Petty cash	(197)	(93)	(123)	(28)	(144)	(26)	(140)	(181)	(109)	(141)	(42)	(42)	(1,267)
[-] Electricity	(343)	(394)	(348)	(786)	(400)	(170)	(347)	(347)	365	(290)	(390)	(390)	(3,841)
[-] Uniforms/Training costs	(78)		(256)			(47)	(164)				(105)	(105)	(755)
[-] Professional Fees	(1,402)	(1,296)	(218)	(1,344)	(1,348)	(1,233)	(1,233)	(1,233)	(1,233)	(1,223)	(751)	(751)	(13,262)
[-] Printing, Postage and Stationery	(193)	(13)		(3)	(5)	(188)				(188)	(125)	(125)	(839)
[-] Bank Interest	(1,818)	(1,804)	(1,750)	(1,776)	(1,750)	(1,747)	(1,722)	(1,719)	(1,705)	(1,682)	(1,916)	(1,916)	(21,304)
[-] Other Employment Costs	(184)	(22)	(31)	(187)			(409)			(74)	(80)	(80)	(1,068)
[-] Rent	(3,121)	(3,396)	(3,121)	(3,057)	(3,268)	(2,972)	(3,055)	(2,856)	(2,764)	(2,855)	(2,917)	(2,917)	(36,297)
[-] Rates	(231)	(231)	(231)	(537)	(574)	(601)	(589)	(589)	(570)	(589)	(4)	(4)	(4,751)
[-] Property Service Charge	(516)	(516)	(516)	(558)	(597)	(543)	(516)	(516)	(499)	(516)	(433)	(433)	(6,160)
[-] Other Centre Costs											(60)	(60)	(120)
[-] Premises Costs %	(10.8%)	(14.1%)	(8.5%)	(10.9%)	(10.4%)	(10.8%)	(10.8%)	(14.6%)	(11.5%)	(11.6%)	(6.3%)	(7.4%)	(10.2%)
[-] Other Income	7	9	2	2	3	3	3	5		3			38
[-] Interest Income	7	9	2	2	3	3	3	5		3			38
[-] EBITDA	(2,600)	(6,470)	12,611	(260)	4,579	1,207	(323)	(12,808)	(7,060)	(5,521)	5,090	1,650	(9,904)
[-] EBITDA %	(7.2%)	(22.0%)	27.7%	(0.7%)	10.7%	3.2%	(0.8%)	(47.3%)	(21.1%)	(16.1%)	9.5%	3.6%	(2.1%)
[-] Other Expenses	(2,878)	(2,878)	(2,878)	(2,878)	(2,878)	(2,878)	(2,878)	(2,918)	(2,917)	(2,940)	(2,267)	(2,267)	(33,457)
[-] Depreciation	(2,878)	(2,878)	(2,878)	(2,878)	(2,878)	(2,878)	(2,878)	(2,918)	(2,917)	(2,940)	(2,267)	(2,267)	(33,457)
[-] Net Profit	(5,478)	(9,348)	9,732	(3,138)	1,700	(1,671)	(3,201)	(15,725)	(9,977)	(8,461)	2,823	(617)	(43,361)
[-] Net Profit %	(15.2%)	(31.8%)	21.4%	(8.2%)	4.0%	(4.4%)	(8.3%)	(58.1%)	(29.9%)	(24.7%)	5.2%	(1.3%)	(9.4%)

Balance Sheet

as at 31 October 2025

Period

Current Period



	Current Period Balance	Prior FY	YTD Movement
[-] Non-Current Assets	140,299	164,091	(23,792)
[+] Accumulated Depreciation	(151,395)	(122,472)	(28,923)
[+] Fixed Assets - Cost	291,694	286,564	5,131
[-] Current Assets	10,724	31,097	(20,373)
[+] Accounts Receivable	2,963		2,963
[+] Bank	460	9,055	(8,595)
[+] Stock	695	695	0
[+] Other Current Assets	(6,905)	8,750	(15,655)
[+] Prepayments	13,278	12,431	847
[+] Cash & Card Income	233	166	67
[-] Total Assets	151,023	195,189	(44,166)
[-] Current Liabilities	(762,180)	(727,445)	(34,735)
[+] Accounts Payable	(16,191)	(21,983)	5,791
[+] Accruals	(6,552)		(6,552)
[+] Directors' Loan Account	(182)	(4,717)	4,535
[+] Other Current Liabilities	(78,411)	(75,394)	(3,017)
[+] Payroll - Pension	(603)	(555)	(48)
[+] Payroll - Taxes	(6,202)	(2,714)	(3,488)
[+] Payroll - Wages	61	(149)	211
[+] VAT	(16,663)	(14,736)	(1,927)
[+] Gift Cards & Packages	(6,719)	(24,348)	17,629
[+] Intercompany	(630,718)	(582,849)	(47,869)
[-] Non-Current Liabilities	(69,711)	(103,045)	33,333
[+] Loans	(69,711)	(103,045)	33,333
[-] Total Liabilities	(831,891)	(830,490)	(1,402)
[-] Net Assets	(680,868)	(635,301)	(45,567)
[-] Equity	(680,868)	(635,301)	(45,567)
[+] Shares	2,000	2,000	0
[+] Retained Earnings	(682,868)	(637,301)	(45,567)
[-] Total Equity	(680,868)	(635,301)	(45,567)