*S*apiencebre

*L*imited

REPORT ON FINANCIAL ANALYSIS AT SAPIENCEBRE LIMITED

Based on financial statement in 2023

INTRODUCTION

Sapiencebre Limited is a data analytics company that trains individuals from different field of specialty on how to use analytical tools to analyze data and detect trends that satisfies a clients preference. This is a descriptive report of expenditures, revenue generated and gross profit in 2023 at Sapiencebre Limited.

It operates in Akpajor Local Govt Area ,Rivers State. The brand offers affordable fees for digital skills like data analytics, business analytics and advanced Microsoft office. The figure below is a dataset from Sapiencebre Limited.

EXPENDITURES	AMOUNT SPENT	MONTH ADMITTED	NO_OF _TRAINEES	FEES PAID	AGE	MODE OF ADVERTISEMENT	OCCUPATION	GENDER	CHOICE OF COURSE
RENT	42000	JAN	1	90000	38	PERSONAL	CHEMICAL ENGINEER	FEMALE	DATA ANALYTICS
HARD DRIVE	10000	FEB	0	0	0	PERSONAL	TRAINEE	FEMALE	DATA ANALYTICS
DATA	84000	MARCH	1	90000	25	PERSONAL	COMPUTER SCIENTIST	MALE	DATA ANALYTICS
PC MAINTENANCE	20000	APRIL	0	0	0	PERSONAL	TRAINEE	FEMALE	DATA ANALYTICS
TRANSPORTATON	64800	MAY	0	0	0	PERSONAL	TRAINEE	FEMALE	DATA ANALYTICS
POWER SUPLY	20000	JUNE	0	0	0	PERSONAL	TRAINEE	FEMALE	DATA ANALYTICS
FUEL	5000	JULY	0	0	0	PERSONAL	TRAINEE	FEMALE	DATA ANALYTICS
FUEL	5000	AUGUST	1	90000	28	PERSONAL	HUMAN RESOURCE MANAGER	FEMALE	DATA ANALYTICS
ADVERTISEMENT	7000	AUGUST	1	70000	10	PERSONAL	STUDENT(HIGH SCHOOL)	FEMALE	MICROSOFT
FUEL	5000	SEPTEMBER	0	0	0	PERSONAL	TRAINEE	FEMALE	DATA ANALYTICS
LOGO	4000	OCTOBER	1	200000	16	PERSONAL	STUDENT(DIPLOMA)	FEMALE	MICROSOFT/DATA ANALYTIC
FUEL	5000	NOVEMBER	1	120000	39	PERSONAL	ACCOUNTANT	FEMALE	DATA ANALYTICS
FUEL	5000	DECEMBER	1	100000	22	PERSONAL	STUDENT(BSC)	FEMALE	DATA ANALYTICS

EXPENDITURES

In 2023, Sapiencebre Limited spent a total of #276800 0n expenditures used to propel all the activities in the company as seen in the figure below.

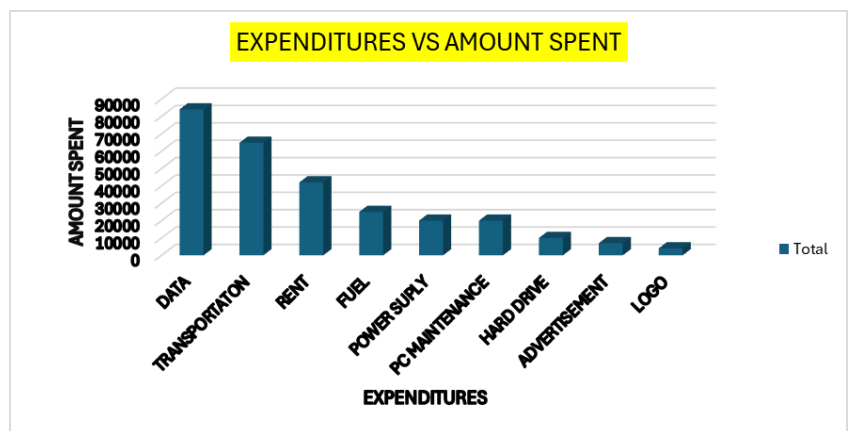| EXPENDITURES	Sum of AMOUNT SPENT
DATA	84000
TRANSPORTATON	64800
RENT	42000
FUEL	25000
POWER SUPLY	20000
PC MAINTENANCE	20000
HARD DRIVE	10000
ADVERTISEMENT	7000
LOGO	4000
Grand Total	276800

Fig (1)

TRAINEES AND MONTH ADMITTED

In the August of 2023 Sapiencebre's admitted the highest number of trainees (2) but no trainee was admitted in the 2nd quarter of the year. see the figure below

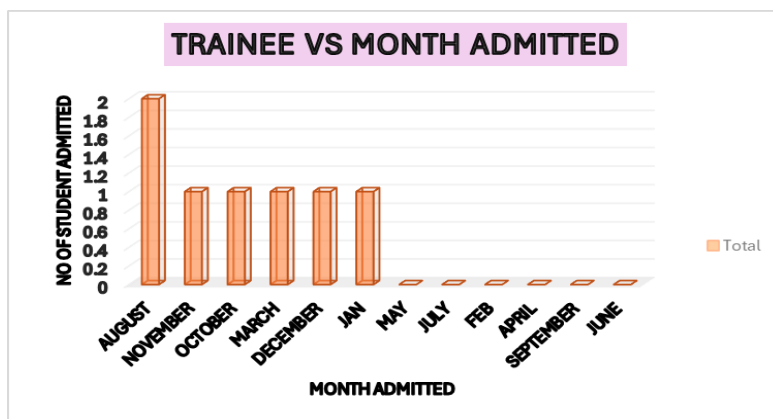| MONTH ADMITTED	Sum of NO_OF _TRAINEE
AUGUST	2
NOVEMBER	1
OCTOBER	1
MARCH	1
DECEMBER	1
JAN	1
MAY	0
JULY	0
FEB	0
APRIL	0
SEPTEMBER	0
JUNE	0
Grand Total	**7**

Fig (2)

MONTH ADMITTED AND REVENUE GENERATED

On August 2023, Sapiencebre's generated its highest revenue of 26% and its lowest revenue at 12% in JAN and MAR .In the second quarter of 2023, which ended June 30th, the company generated zero revenue. An average fee of approximately #58,500 was received from 7 trainee in 2023 in fig 4.

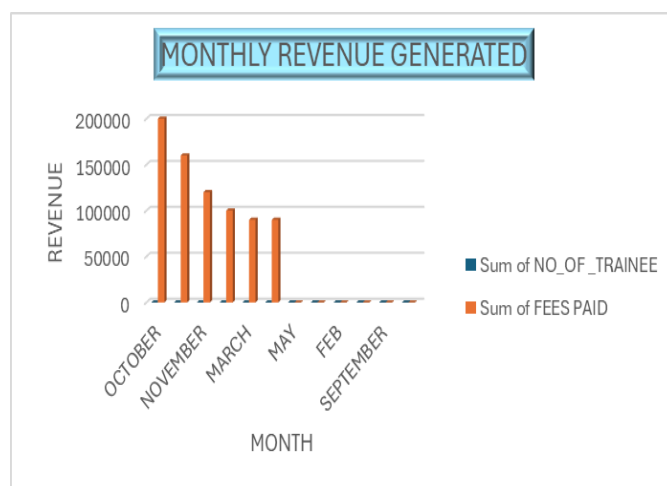| MONTH ADMITTED	Sum of NO_OF _TRAINEE	Sum of FEES PAID
OCTOBER	1	200000
AUGUST	2	160000
NOVEMBER	1	120000
DECEMBER	1	100000
MARCH	1	90000
JAN	1	90000
MAY	0	0
JULY	0	0
FEB	0	0
APRIL	0	0
SEPTEMBER	0	0
JUNE	0	0
Grand Total	**7**	**760000**

Fig (3)

FEES PAID	
Mean	58461.53846

Fig (4)

GENDER VERSUS AGE

The age of 6 female that trained at sapiencebre limited ranges from 10 – 39 while male is 25.see the figure below.

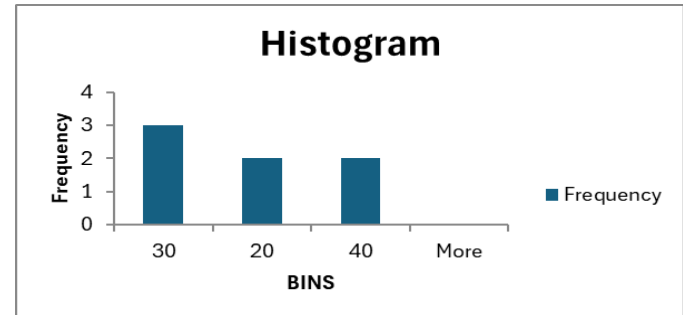| GENDER/AGE	Sum of AGE
⊟FEMALE	153
10	10
16	16
22	22
28	28
38	38
39	39
⊟MALE	25
25	25

Fig (5)

OCCUPATION OF TRAINEE

Trainees in different field of expertise and students were trained at Sapiencebre limited.

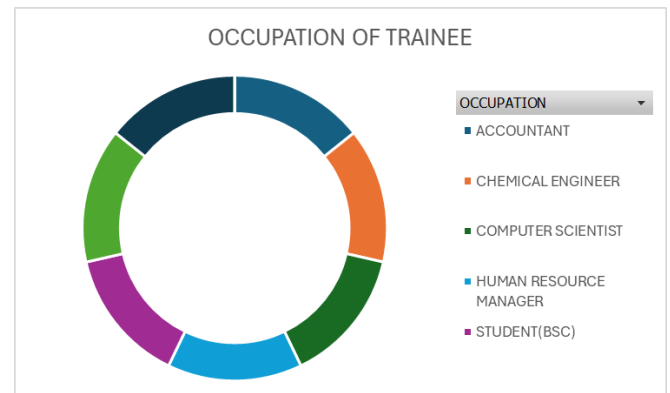| OCCUPATION	Sum of NO_OF _TRAINEE
ACCOUNTANT	1
CHEMICAL ENGINEER	1
COMPUTER SCIENTIST	1
HUMAN RESOURCE MANAGER	1
STUDENT(BSC)	1
STUDENT(DIPLOMA)	1
STUDENT(HIGH SCHOOL)	1

Fig (6)

COURSES AND TRAINEE

Data analytics and Microsoft were the available courses at Sapiencebre Limited. I assessed Sapiencebre based on the range of courses that the company provides, as well as the portion of revenue it generates from those activities. Based on business segmentation, I found that more that 50% of Sapiencebre's revenue is derived from Data Analytics.

CHOICE OF COURSE ▾	Sum of FEES PAID	Sum of NO_OF _TRAINEE
DATA ANALYTICS	490000	5
MICROSOFT	70000	1
MICROSOFT/DATA ANALYTICS	200000	1
Grand Total	760000	7

Fig (7)

Sum of FEES PAID
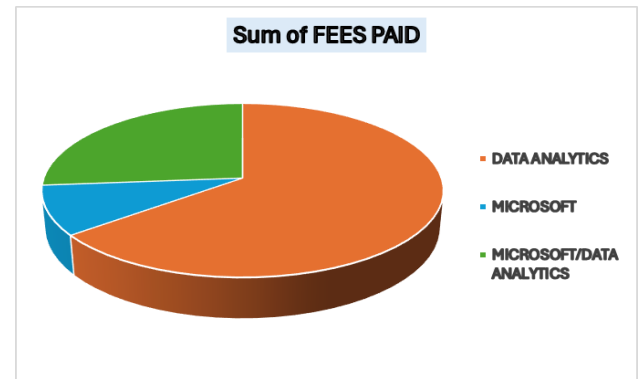
EXPENDITURES VERSUS REVENUE AND GROSS PROFIT

In 2023, Sapiencebre's total expenditures sums #276800, generated a revenue of #760000 and a gross profit of #483200 in fig 7 below.

Gross Profit margin shows the percentage of the firm's revenue it keeps after paying for all necessary direct costs. I observed that Sapiencebre has a slight increase in their GP, from AUG – DEC 2023 after falling slightly in the 2ND quarter of 2023. I am particularly concerned about this decline as it is a result of little or no form of advertisement was done.

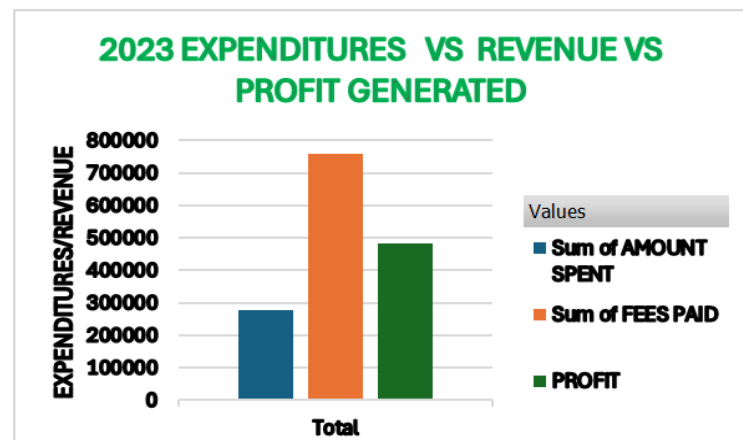| Sum of AMOUNT SPENT	Sum of FEES PAID	PROFIT
276800	760000	483200

2023 EXPENDITURES VS REVENUE VS PROFIT GENERATED

Fig (7)

CONCLUSION

Our profit analysis showed that Sapiencebre has above average profitability and a good history of profitable growth. Sapiencebre can create profits by adding new digital courses and increasing operational excellence. Considering that Sapiencebre's profit spiked partly due to the increase in word-of-mouth advertisement and addition of advanced Microsoft, this makes sense.

 Based on Sapiencebre's higher revenue in 3rd and 4th Quarter of the year. However, I would predict that blending brick-and-mortar while targeting specific audience through social media marketing. Use of listing services like google. Joining online communities to reach potential client. Creating and becoming part of Tech event is a winning strategy to generate more revenue.