| **Description of spreadsheet scenario** | **Impact of scenario** | |
| --- | --- | --- |
| **Optimistic 1:**  **eg 10% higher sales in first quarter, trade credit on materials** | Impact on cash flow | Impact on profits |
| **Optimistic 2:** | Impact on cash flow | Impact on profits |
| **Pessimistic:**  **Eg 10% higher staff costs, 5% lower sales in last two quarters** | Impact on cash flow | Impact on profits |
| **Pessimistic 2:** | Impact on cash flow | Impact on profits |

**Analyse and justify the viability, vision and aims of the business proposal using the spreadsheet model:**