Oil and Gas Business Plan

Northline Integrity

DOCUMENT GUIDE

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A complete business plan and its supporting financial model.

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Decision and scope

A proposed onshore oil and gas inspection service based in Aberdeen. This plan supports a launch funding decision and clearly separates researched law from unvalidated commercial assumptions.

No founder credentials, contracts or funding commitments have been supplied. All financial outputs are planning estimates. Launch requires competent staff, safe methods, equipment suitability, customer access and committed funding.

01 / OVERVIEW

Executive summary

Aberdeen oil and gas inspection services

Northline Integrity is a hypothetical Aberdeen oil and gas services company offering nonintrusive methane leak surveys, external valve inspections and tagged defect reports at onshore terminals, workshops and customer facilities. It owns no petroleum rights, wells, reserves or production. One paid owner and two paid technicians form one two-person field crew; the owner handles scheduling, report review and sales, and is competent relief only after assessment. No founder, customer order, quote, licence, accreditation or funding is secured. Base revenue is £218,400 in 2027 with EBITDA £7,979 and a net loss of (£18,387). Proposed equity and debt total £210,000. Minimum Base cash is £25,866, below the £40,000 reserve target by £14,134. Downside requires £272,502 additional cash. Do not approve launch until paid pilot demand, safe delivery and sufficient committed contingency funding are established.

Decision	Evidence gate
Scope	Onshore nonintrusive inspection only
Horizon	January 2027 to December 2029
Launch	Competence equipment insurance and finance confirmed

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

02 / BUSINESS

Business details

Aberdeen oil and gas inspection services

Northline Integrity is a proposed UK private limited company based in Aberdeen, Scotland. The name, incorporation, beneficial ownership, bank account, HMRC registrations and premises are unconfirmed. GBP is the reporting currency. Prices are net of standard VAT. No extraction or ring-fence petroleum profits are forecast.

Field	Basis
Legal form	Private limited company proposed
Location	Aberdeen; no address selected
Ownership	Founder equity proposed; funds unverified
Tax scope	Ordinary services company; adviser confirmation required

Planning assumptions. Obtain the evidence named in this section before committing funds.

03 / STRATEGY

Business concept and objectives

Aberdeen oil and gas inspection services

Sell documented inspection days rather than claimed emission savings. A two-person crew performs safe surface inspection using appropriate instruments and customer-approved access. Reports identify asset IDs, methods, detection limits, weather and unresolved findings. The customer owns isolation, repairs, emissions reporting and acceptance decisions. Exclude offshore mobilisation, confined spaces, live interventions, drilling, gas installation work and statutory certification.

Objective	Measure
Launch	Approved method competence and insurance register
90 days	Customer acceptance of sample report and repeat bookings
Year 3	Positive cash after payroll debt and renewal capex
Expansion	Second crew only after separate funded forecast

Planning assumptions. Obtain the evidence named in this section before committing funds.

04 / STRATEGY

Business model canvas

Aberdeen oil and gas inspection services

Revenue equals delivered billable crew days multiplied by a proposed net day rate. Inspection and reporting days share a single capacity pool. Payroll and insurance continue during downtime. Receivables and VAT create cash timing differences; supplier credit is not a substitute for finance.

Block	Proposed operation
Segments	Onshore terminal maintenance teams and service workshops
Value	Traceable survey evidence and prioritised defect register
Channels	Direct procurement and maintenance contractor referrals
Relationships	Named technical contact and report review
Revenue	Crew day fees; no product or extraction income
Resources	Paid owner two technicians instruments van
Activities	Safe access calibration survey review invoicing
Partners	Calibration lab insurer accountant competent advisers
Costs	Payroll travel calibration rent insurance assets debt

Planning assumptions. Obtain the evidence named in this section before committing funds.

05 / STRATEGY

SWOT and longer term goals

Aberdeen oil and gas inspection services

A narrow onshore scope and a traceable report are proposed strengths. Lack of trading history and reliance on one crew are weaknesses. Ageing assets and leak management create potential work, but industry demand is not evidence of orders. Operator budget cuts, access delays, errors and instrument outages threaten cash. Years four and five require renewed demand and asset-life review.

Finding	Action
S Scope clarity	Publish exclusions on every quotation
W Single crew	Cross-train competent relief and hold backup detector
O Repeat surveys	Validate inspection cycles with buyers
T Budget delay	Require dated purchase orders and cash review

Planning assumptions. Obtain the evidence named in this section before committing funds.

06 / STRATEGY

TOWS strategy matrix

Aberdeen oil and gas inspection services

Use narrow scope to win small recurring inspection packages. Overcome no trading history through supervised sample work and report acceptance. Do not enter high-risk tasks to fill idle days. Pause growth if collections or technical quality fail.

Combination	Action
SO	Bundle tagged repeat surveys with defect tracking
WO	Pilot with authorised customer access before capital scale
ST	Quote safe scope and cancellation terms
WT	Decline unqualified work and protect reserve

Planning assumptions. Obtain the evidence named in this section before committing funds.

07 / STRATEGY

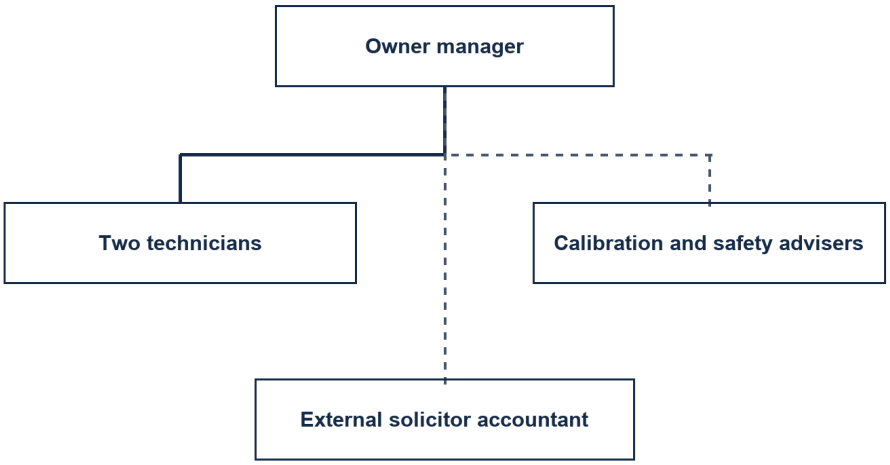
Owner and management

Aberdeen oil and gas inspection services

One paid owner manages sales scheduling cash and technical review. Two paid technicians operate one crew. External accredited calibration, accountancy, payroll, health and safety and legal advisers support the company. No unpaid labour is assumed. Owner relief is included within the single crew ceiling and does not create extra saleable days.

Role	Accountability
Owner	Contracts competence reports finance
Technician 1	Survey lead equipment checks
Technician 2	Field support tagged records
External advisers	Calibration legal tax safety advice

Reporting hierarchy



Author analysis. Facts and planning hypotheses are separated in the section narrative.

Planning assumptions. Obtain the evidence named in this section before committing funds.

08 / PEOPLE

Owner and key personnel profiles

Aberdeen oil and gas inspection services

No identity, credentials or track record were provided. Recruitment must verify hazardous-area awareness, instrument use, inspection experience, driving eligibility and customer-site competence. The owner requires commercial management and technical review capability or must buy independent review within the budget.

Profile	Evidence needed
Owner	CV references report review assessment funds
Technicians	Experience certificates practical assessment
Calibration partner	Scope competence traceable certificates
Advisers	Qualifications insurance written engagement

Planning assumptions. Obtain the evidence named in this section before committing funds.

09 / MARKET

Target customers

Aberdeen oil and gas inspection services

Target onshore oil and gas facility maintenance managers and workshop service contractors around Aberdeen and north-east Scotland. Procurement teams need defined methods, safe mobilisation and usable tagged results. Household gas servicing, offshore operators requiring platform deployment and buyers wanting certified repair are excluded.

Segment	Need
Onshore terminals	Repeat surface leak and valve condition surveys
Service workshops	External inspection evidence during maintenance
Maintenance contractors	Specialist survey subcontract support
Out of scope	Offshore and intrusive regulated works

Planning assumptions. Obtain the evidence named in this section before committing funds.

10 / CUSTOMER STRATEGY

Segmentation targeting and positioning

Aberdeen oil and gas inspection services

Segment by location, permitted access, method, procurement cycle and report requirements. Target small packages a single crew can deliver without specialist lifting or shutdown work. Position on a narrow written scope and traceable findings. Price superiority, emission reduction and reliability claims require customer evidence.

Criterion	Target
Geography	North-east Scotland road access
Task	Nonintrusive surface survey
Buying cycle	Planned maintenance with purchase order
Position	Clear methods and report limits

Planning assumptions. Obtain the evidence named in this section before committing funds.

11 / CUSTOMER STRATEGY

Value proposition canvas

Aberdeen oil and gas inspection services

Buyers need to locate suspected leaks and record valve condition before deciding repair actions. Assumed pains are incomplete asset tags, inconsistent reports and schedule delays. Gains are comparable repeat records and a prioritised defect list. These buyer hypotheses are untested.

Element	Match
Jobs	Locate and document suspected defects
Pains	Untraceable findings and mobilisation delay
Gains	Comparable tagged records
Services	Survey days and reviewed report
Pain relievers	Method checklist photos and asset IDs
Gain creators	Repeat register and clear limitations
Validation	Buyer interviews sample report acceptance

Planning assumptions. Obtain the evidence named in this section before committing funds.

12 / MARKET

Market size and trends

Aberdeen oil and gas inspection services

TAM would be annual UK onshore oil/gas inspection spending for these methods. SAM narrows to north-east Scotland sites accessible to one crew. Neither spend total is validated. SOM is the modelled billable-day forecast, not measured market share. Method: eligible sites × annual survey days × fee, with method and access filters. Obtain facility lists and buyer budgets before estimating TAM or SAM.

Scope	Method and status
TAM UK	Eligible onshore sites × annual relevant spend; unavailable
SAM regional	Method access procurement filtered sites; unavailable
SOM capacity	Single crew delivered days × fee; assumption
Exclusions	Offshore production repairs and certification

TAM SAM SOM scope and capacity limits

TAM UK
Eligible onshore sites × annual relevant spend; unavailable

SAM regional
Method access procurement filtered sites; unavailable

SOM capacity
Single crew delivered days × fee; assumption

Exclusions
Offshore production repairs and certification

Author analysis. Facts and planning hypotheses are separated in the section narrative.

Planning assumptions. Obtain the evidence named in this section before committing funds.

13 / MARKET CONTEXT

PESTLE analysis

Aberdeen oil and gas inspection services

HSE leak-detection guidance makes equipment selection, maintenance and hazardous-area suitability material. DSEAR requires employers to control fire and explosion risks on applicable onshore sites. HMRC rates inform payroll and VAT; future rates remain assumptions. No rule guarantees work for this company. [S1 S2 S3 S4]

Factor	Evidence and response
Political	Energy policy changes → avoid relying on drilling expansion
Economic	Operator budgets and payment delays → reserve and PO gates
Social	Safety expectations → competent staff and stop-work authority
Technology	Detector limits and calibration → traceable checks
Legal	DSEAR site rules contracts → task risk assessment
Environment	Leak management → report evidence not guaranteed savings

External influences on inspection service operation

Political
Energy policy changes → avoid relying on drilling expansion

Economic
Operator budgets and payment delays → reserve and PO gates

Social
Safety expectations → competent staff and stop-work authority

Technology
Detector limits and calibration → traceable checks

Legal
DSEAR site rules contracts → task risk assessment

Environment
Leak management → report evidence not guaranteed savings

Author analysis. Facts and planning hypotheses are separated in the section narrative.

Planning assumptions. Obtain the evidence named in this section before committing funds.

14 / MARKET

Local demand and evidence

Aberdeen oil and gas inspection services

Aberdeen is a relevant operational base, but no customer interviews, enquiries, awards or signed days have been supplied. Forecast utilisation is a hypothesis. Interview at least ten procurement and maintenance contacts, test a sample report, obtain written scope feedback and seek paid pilot orders before equipment purchase.

Evidence	Status
Buyer interviews	None supplied
Paid pilot	None secured
Day rate acceptance	Untested
Supplier quotes	Not obtained
Stop condition	No credible pilot access or safe scope

Demand evidence and validation sequence

Buyer interviews
None supplied

Paid pilot
None secured

Day rate acceptance
Untested

Supplier quotes
Not obtained

Stop condition
No credible pilot access or safe scope

Author analysis. Facts and planning hypotheses are separated in the section narrative.

Planning assumptions. Obtain the evidence named in this section before committing funds.

15 / MARKET

Competitors and positioning

Aberdeen oil and gas inspection services

Alternatives include in-house maintenance teams, broad inspection contractors and specialist leak survey providers. No competitor day rates or quality scores have been verified. Compare two-person crew scope, instrument class, calibration, mobilisation distance, report turnaround and liability terms. Do not infer superiority from a lower estimate.

Alternative	Comparison
In-house team	Availability competence owned instruments
Broad contractor	Package scope and subcontracting
Specialist surveyor	Methods calibration report terms
Northline proposed	Narrow onshore single crew offer

Planning assumptions. Obtain the evidence named in this section before committing funds.

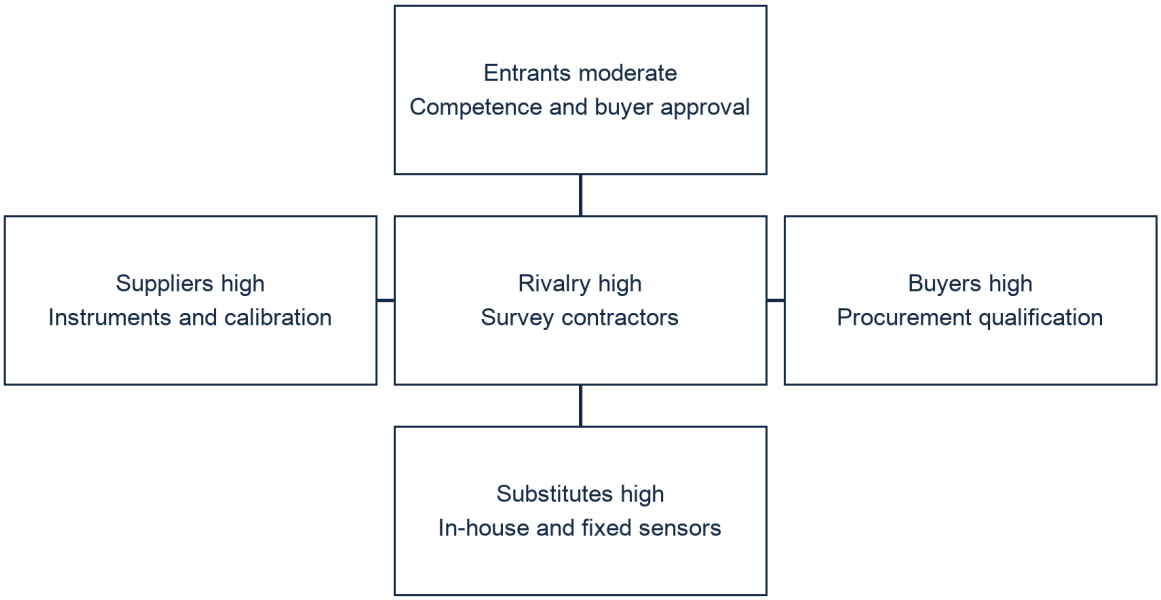
16 / COMPETITIVE STRATEGY

Porter five forces

Aberdeen oil and gas inspection services

Rivalry is high because contractors and in-house teams can provide alternatives. Buyer power is high through qualification and procurement. Supplier power is moderate to high for specialist instruments and calibration. Entry requires competence and customer approval rather than an invented exclusive licence. Substitutes include fixed detectors and operator teams.

Force	Response
Rivalry high	Comparable written scope
Buyer power high	Validate qualification requirements early
Supplier power high	Backup detector and calibration booking
Entry moderate	Demonstrate methods competence insurance
Substitutes high	Use mobile surveys for defined gaps



Author analysis. Facts and planning hypotheses are separated in the section narrative.

Planning assumptions. Obtain the evidence named in this section before committing funds.

17 / COMPETITIVE STRATEGY

Strategy canvas

Aberdeen oil and gas inspection services

Compare offer attributes categorically because numerical competitor ratings would be invented. Northline offers mobile onshore surveys and tagged reports. It excludes repair and offshore deployment. A broad contractor may combine repair and inspection, while an in-house team has asset familiarity; verify actual provider scope.

Factor	Northline / broad contractor / in-house
Mobile crew	Yes / verify / varies
Tagged report	Planned / verify / varies
Repair	Excluded / may include / may include
Offshore	Excluded / verify / site specific
Methods accreditation	Not secured / verify / verify

Offer scope comparison without invented ratings

Mobile crew
Yes / verify / varies

Tagged report
Planned / verify / varies

Repair
Excluded / may include / may include

Offshore
Excluded / verify / site specific

Methods accreditation
Not secured / verify / verify

Author analysis. Facts and planning hypotheses are separated in the section narrative.

Planning assumptions. Obtain the evidence named in this section before committing funds.

18 / OPERATIONS

Location and premises

Aberdeen oil and gas inspection services

Lease a small Aberdeen workshop and office with secure instrument storage and van parking. No property selected. Confirm permitted use, insurer approval, fire safety, electrical supply and storage conditions. Customer access determines travel time. The model includes rent and refundable deposit, not property ownership.

Requirement	Gate
Storage	Dry secure manufacturer-compliant conditions
Access	Road parking and vehicle security
Lease	Permitted use break clause deposit quote
Expansion	No second base within forecast

Planning assumptions. Obtain the evidence named in this section before committing funds.

19 / OPERATIONS

Equipment and resource plan

Aberdeen oil and gas inspection services

Acquire one survey instrument package, one used service van and IT/reporting equipment. Net asset costs are unquoted. Instrument life and van life are finite; calibration is operating expense. Replacement capex is scheduled separately. No reserves, decommissioning obligation or oil well asset is assumed because no extraction occurs.

Resource	Base net budget
Survey package	£70,000; 60 months
Van	£25,000; 60 months
IT/reporting	£5,000; 36 months
Replacement	£15,000 month 24; 36 months

Planning assumptions. Obtain the evidence named in this section before committing funds.

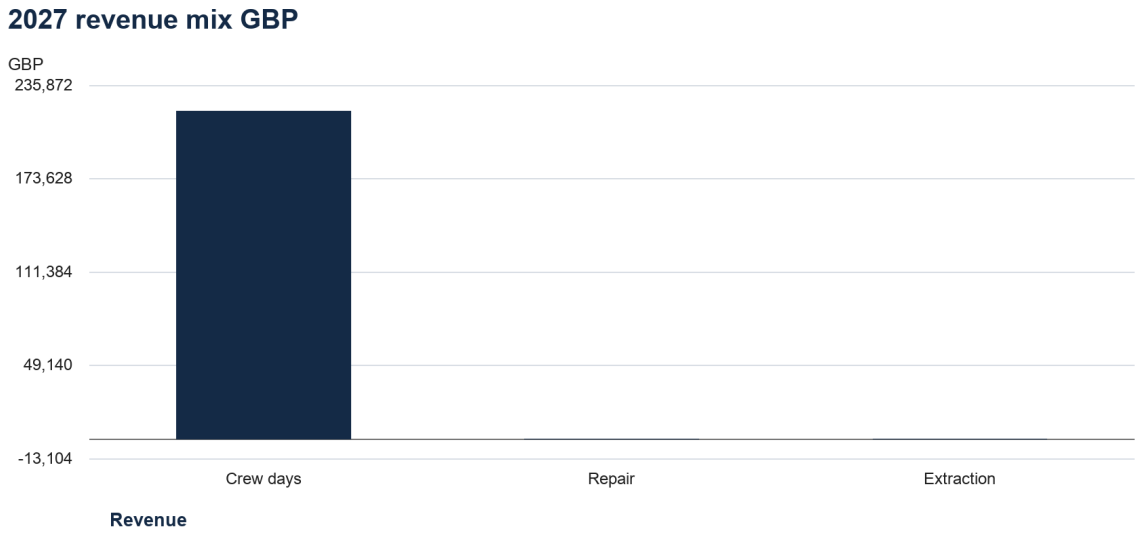
20 / OFFER

Service catalogue and scope

Aberdeen oil and gas inspection services

Offer a two-person survey crew day including normal tagged data capture. Reporting consumes nonbillable time already removed from capacity. A proposed £1,600 net day rate excludes extraordinary travel and customer-specific laboratory analysis. No separate reporting revenue is added. Customer owns repair authorisation.

Offer	Treatment
Crew day	One shared billable capacity pool
Routine report	Included; nonbillable capacity allowance
Repairs	Excluded
Emergency guarantee	Excluded
Offshore	Excluded



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Planning assumptions. Obtain the evidence named in this section before committing funds.

21 / OFFER

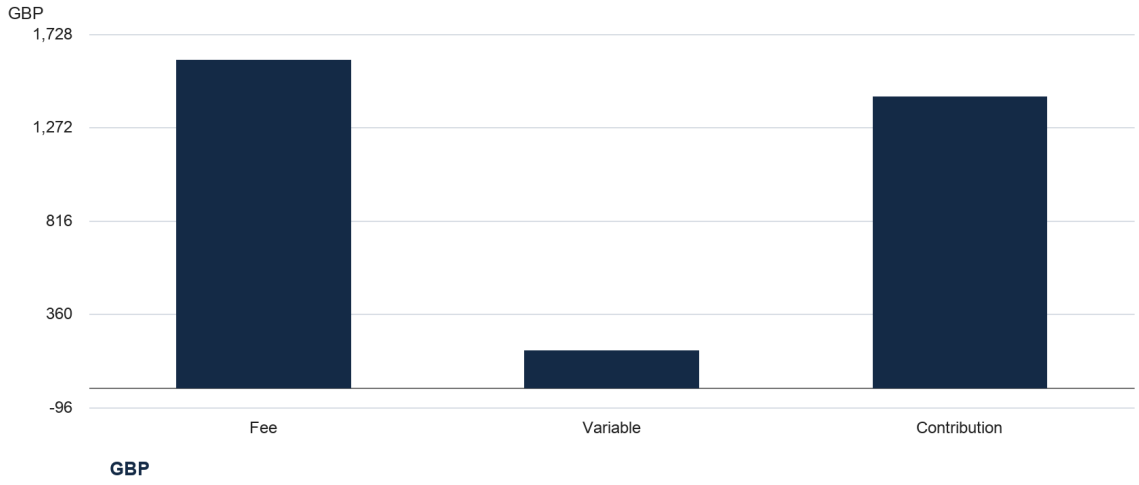
Pricing and order economics

Aberdeen oil and gas inspection services

The £1,600 proposed net day rate is a planning assumption. Variable travel and consumables are £180 net per billable crew day. Payroll, calibration, rent and insurance are fixed. Quote scope and cancellation conditions explicitly. Standard output VAT is 20% in the model; all customers are UK business service buyers. [S1]

Price input	Base
Crew day net	£1,600
VAT	20% assumed taxable services
Travel/consumables net	£180 per delivered day
Excluded charges	No unmodelled extra revenue

Crew day contribution before fixed costs



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Planning assumptions. Obtain the evidence named in this section before committing funds.

22 / OFFER

Competitor price comparison

Aberdeen oil and gas inspection services

No comparable competitor quotes were obtained. Request at least three written comparable scopes with two-person crew, instruments, travel, report review, taxes and cancellation terms. The proposed day rate is not a market average.

Comparable	Status
Northline	£1,600 net proposed
Specialist contractor	Written scope and rate pending
Broad contractor	Written package and method pending
In-house	Full internal cost and availability pending

Planning assumptions. Obtain the evidence named in this section before committing funds.

23 / OFFER

Brand and customer experience

Aberdeen oil and gas inspection services

Use an inspection record brand built around clear limitations. Provide a pre-mobilisation scope, method, task risk assessment, asset list, report review contact and written acceptance process. Never promise zero leaks or a legally sufficient emissions inventory based solely on a walkover survey.

Stage	Standard
Before visit	Approved scope access instrument method
During	Stop-work authority and tagged records
After	Reviewed report with limits and escalation
Complaint	Correction record and owner response

Planning assumptions. Obtain the evidence named in this section before committing funds.

24 / GROWTH

Sales channels and process

Aberdeen oil and gas inspection services

Owner-led direct sales and referrals feed one procurement process: qualification, scope, access check, quote, purchase order, delivery, report acceptance and invoice. Invoices are assumed collected after one month Base, two months Downside. No signed contracts or annual retainers are assumed.

Stage	Control
Lead	Identify technical buyer and scope
Qualification	Competence insurance customer prerequisites
Order	Written PO and cancellation terms
Invoice	Accepted delivered days and net rate
Collection	Age receivables and escalate disputed work

Planning assumptions. Obtain the evidence named in this section before committing funds.

25 / GROWTH

Launch marketing

Aberdeen oil and gas inspection services

Budget £500 net monthly for a plain website, technical sample report and targeted buyer meetings. No advertising conversion rate or inbound pipeline is invented. Preparation expenses cover brand and sales collateral. Measure qualified meetings, scoped quotes, booked days and collection rather than impressions.

Activity	Control
Sample report	Independent technical review before use
Buyer outreach	Ten interviews before launch gate
Paid pilot	Customer authorisation required
Budget	£500 net monthly within overhead

Planning assumptions. Obtain the evidence named in this section before committing funds.

26 / GROWTH

Retention and ongoing sales

Aberdeen oil and gas inspection services

Repeat work follows customer inspection needs rather than automatic subscription growth. Review report usability and booking lead time after each package. Renewal depends on buyer acceptance and available safe capacity. No guaranteed recurring contracts are forecast.

Metric	Action
Repeat booked days	Reforecast monthly
Report corrections	Root cause and method revision
Disputed invoices	Resolve before further exposure
Concentration	No customer over 35% target; unvalidated

Planning assumptions. Obtain the evidence named in this section before committing funds.

27 / OPERATIONS

Daily operations and suppliers

Aberdeen oil and gas inspection services

Review site hazards, customer permit rules, calibration status, weather and access before mobilisation. Check instruments before and after use. Keep tagged photos and method logs, review results, invoice accepted days and archive reports securely. Travel and consumables are assumed paid after one month; fixed suppliers and payroll are paid currently.

Supplier	Control
Instrument dealer	Quote suitability warranty backup
Calibration lab	Traceability turnaround booking
Vehicle service	Maintenance and business cover
Customer site	Safe access induction permits
Payment	No secured supplier credit

Planning assumptions. Obtain the evidence named in this section before committing funds.

28 / OPERATIONS

Sustainability practices

Aberdeen oil and gas inspection services

Survey evidence may support customer leak management, but this company cannot claim avoided tonnes without a validated quantification method and customer repair evidence. Reduce unnecessary travel by grouping visits. Record mileage and instrument waste and use compliant disposal providers.

Practice	Measure
Travel grouping	Miles per delivered crew day
Instrument maintenance	Calibration and repair records
Emission claims	No savings claim without baseline and verified repair
Waste	Document electronic and battery disposal

Planning assumptions. Obtain the evidence named in this section before committing funds.

29 / OPERATIONS

Staffing and training

Aberdeen oil and gas inspection services

Pay owner £4,000 gross monthly and each of two technicians £3,200 gross monthly from opening. Owner also receives pay during preparation. Employer NI uses the 2026/27 15% rate above £417 monthly. Employer pension is 3% of qualifying earnings between £520 and £4,189 monthly, subject to eligibility and scheme review. Later NI and pension years hold these rates as planning assumptions. [S3 S6] One crew has 20 working days monthly before 20% safety, training, reporting and leave allowance; maximum billable days are 16. Staff are not paid only on billable days.

Role	Monthly gross
Owner 1 FTE	£4,000
Technicians 2 FTE	£3,200 each
Training	Paid nonbillable capacity allowance
Capacity	16 billable crew days monthly ceiling

Planning assumptions. Obtain the evidence named in this section before committing funds.

30 / PEOPLE

Staff skills and fair work

Aberdeen oil and gas inspection services

Recruit for demonstrated method competence and practical assessment. Provide predictable schedules, rest, paid training, stop-work authority and a grievance route. No credentials are invented. Hazardous area competence and customer acceptance must be verified for each task.

Skill	Evidence
Instrument use	Practical assessment and manufacturer training
Hazard awareness	Task-specific assessment and induction
Reporting	Traceable sample and review
Fair work	Contract pay leave safe hours complaint process

Planning assumptions. Obtain the evidence named in this section before committing funds.

31 / OPERATIONS

Legal and insurance requirements

Aberdeen oil and gas inspection services

Confirm company registration PAYE VAT and applicable workplace obligations. HSE guidance requires suitable detector systems and fire/explosion risk control. Customer dutyholders retain site safety systems; contractor staff still require safe methods. Obtain employers liability, public liability, professional indemnity, vehicle and instrument cover appropriate to scope. No policy is secured. [S1 S2 S3 S4 S5]

Requirement	Action
Tax/payroll	Accountant registration and rate review
DSEAR	Competent onshore task assessment
Equipment	Hazardous-area suitability and calibration
Insurance	Written scope cover limits exclusions
Data	Customer confidentiality and secure records

Planning assumptions. Obtain the evidence named in this section before committing funds.

32 / OPERATIONS

Opening roadmap

Aberdeen oil and gas inspection services

A three-month preparation period precedes a January 2027 illustrative launch. Pay the owner and overhead during preparation. Gates can delay or cancel launch; the model does not automatically extend funding. Revise dates and preparation months if delayed.

When	Gate
Month -3	Buyer interviews and scope review
Month -2	Quotes premises insurer and finance
Month -1	Recruit assess train and test report
Opening	Safe customer order and funds available
Month 3	Reforecast utilisation and collections

Planning assumptions. Obtain the evidence named in this section before committing funds.

33 / MANAGEMENT

Risks and management actions

Aberdeen oil and gas inspection services

The greatest risks are no buyer demand, unsafe access, insufficient competence, instrument failure, disputed reports and delayed payment. The model holds payroll during weak demand and exposes funding deficits. Do not mobilise without approved safe scope, or purchase equipment before commercial and funding gates.

Risk	Action and trigger
Demand	Paid pilot and scoped pipeline before purchase
Safety	Stop work on unsafe access or unsuitable equipment
Instrument outage	Calibration booking backup and downtime
Collections	Credit limits and aged debt review
Finance	Pause spending on reserve breach; no automatic overdraft

Planning assumptions. Obtain the evidence named in this section before committing funds.

34 / APPENDIX A

Research and evidence

Aberdeen oil and gas inspection services

Official sources establish tax and safety context, not company demand or competence. Commercial estimates remain unquoted. Research date is 3 October 2026. Retain source register and access notes for refresh.

Source	Primary URL
S1 HMRC standard VAT and registration	https://www.gov.uk/how-vat-works/how-much-vat-you-must-charge
S2 HMRC Corporation Tax rates	https://www.gov.uk/corporation-tax-rates
S3 HMRC employer rates 2026 to 2027	https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2026-to-2027
S4 HSE leak detection and DSEAR	https://www.hse.gov.uk/comah/sragtech/techmeasleakgas.htm
S5 HSE employers liability insurance	https://www.hse.gov.uk/pubns/hse40.htm
S6 Pension qualifying earnings 2026/27 and minimum employer contribution	https://www.thepensionsregulator.gov.uk/en/business-advisers/automatic-enrolment-guide-for-business-advisers/automatic-enrolment-earnings-threshold
S7 Corporation Tax payment deadline	https://www.gov.uk/pay-corporation-tax

Accessed 3 October 2026. Archived sources and supported claim notes retained in references/primary-sources.json.

35 / APPENDIX B

Quotes and assumptions

Aberdeen oil and gas inspection services

Every commercial rate is an author-selected planning estimate. Obtain equipment van calibration rent insurance day-rate and finance quotes. Verify employment treatment and future tax rates before commitment. No extraction licence or reserve assessment is relevant to the defined service.

Assumption	Validation owner
£1,600 day rate	Owner buyer scope tests
£100,000 assets net	Owner supplier quotes
Collection lag	Owner customer payment terms
Debt terms	Owner lender proposal
Safety scope	Competent adviser and customer

Planning assumptions. Obtain the evidence named in this section before committing funds.

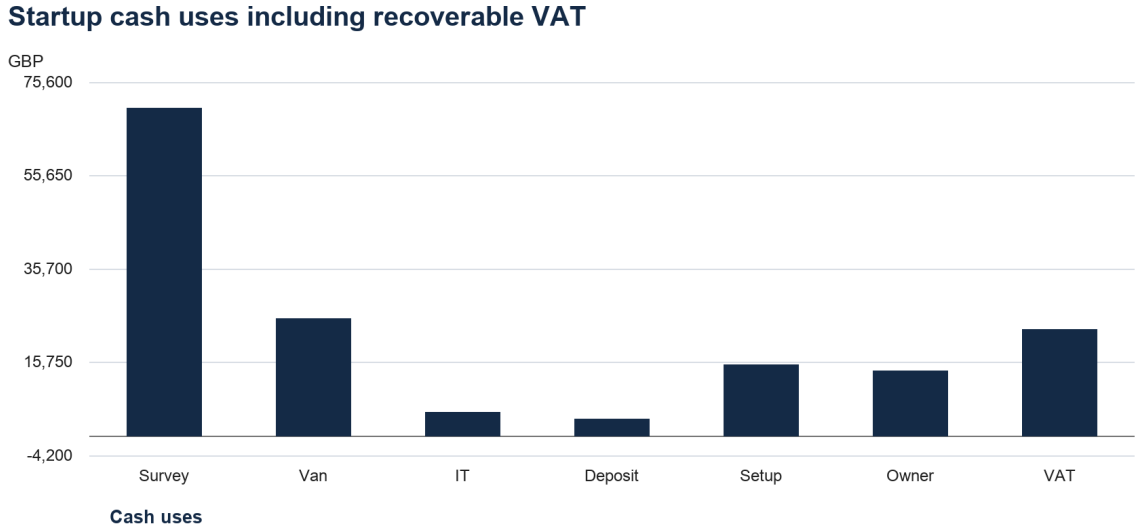
36 / FINANCE

Startup costs and funding

Aberdeen oil and gas inspection services

Startup cash uses are £155,346; the target reserve makes total requirement £195,346. Proposed £130,000 equity and £80,000 debt leave £54,654 opening cash and £14,654 initial surplus above target. Base never falls below zero but breaches the reserve; Downside has an unresolved £272,502 gap. No overdraft or additional funding is inserted.

Funding GBP	Amount
Cash startup uses	**£155,346**
Target reserve	£40,000
Total requirement	**£195,346**
Equity proposed	**£130,000**
Debt proposed	**£80,000**
Opening cash	**£54,654**
Initial surplus / (gap)	**£14,654**



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

37 / FINANCE

Itemized startup costs

Aberdeen oil and gas inspection services

Assets are capitalised net of recoverable VAT. Deposit is an asset. Preparation owner pay, rent, interest and setup are expenses. Input VAT is carried forward without assuming a cash refund; cash costs include it. All costs require quotes.

Startup use GBP	Cash cost net unless VAT row
Survey instruments net	£70,000
Van net	£25,000
IT net	£5,000
Refundable deposit	£3,600
Preparation expenses net	£10,000
Preparation owner payroll	£13,926
Preparation rent net	£3,600
Preparation interest	£1,500
Startup input VAT credit	£22,720
Total cash uses	**£155,346**

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

38 / FINANCE

Owner personal survival budget

Aberdeen oil and gas inspection services

Paid owner gross salary is £4,000 monthly. An illustrative 75% take-home estimate gives £3,000 against a £2,700 household budget. The £300 surplus is not a verified payroll calculation. Actual income tax, employee NI, pension and household commitments need review. Employer charges are paid by the company separately.

Monthly GBP	Amount
Gross owner salary	£4,000
Indicative net	£3,000
Household spending	£2,700
Indicative surplus	£300
Other reliable income	£0 assumed

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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Financing terms and security

Aberdeen oil and gas inspection services

The uncommitted £80,000 loan assumes 7.5% annual interest, equal principal over 60 repayment months after three operating months grace. Preparation interest is paid for three months. Year 1 interest is £5,700. Principal is not an expense. Instruments and van may be offered as collateral subject to title, valuation, charges and lender acceptance. Guarantees and lender conditions are unknown.

Term	Proposed
Debt	£80,000
Interest	7.5% unquoted
Principal	£1,333 monthly after 3 months grace
Closing debt 2029	£36,000
Security	No valuation or agreement secured

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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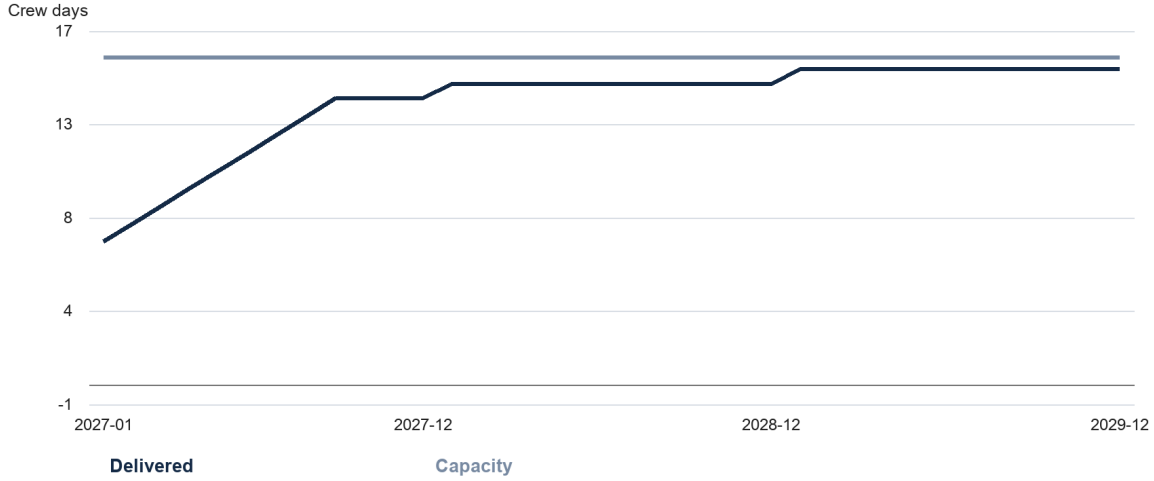
Revenue forecast and capacity

Aberdeen oil and gas inspection services

One crew has 20 working days monthly before the 20% reporting, leave, training and safe access allowance. Capacity is 16 billable crew days. Demand ramps from 7 to 14 days monthly in Base, then grows 5% annually subject to capacity. Revenue is delivered days × net day rate. Fractional days are expected averages, not bookings.

Capacity	2027	2028	2029
Delivered crew days	136.5	176.4	185.2
Revenue GBP	£218,400	£287,885	£308,325
Annual capacity days	192	192	192
Closing monthly demand delivered	14.00	14.70	15.44

Delivered crew days within safe capacity



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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Costs and projected profit

Aberdeen oil and gas inspection services

Payroll continues during downtime. Base Year 1 EBITDA is only £7,979; depreciation and interest produce a loss. Later utilisation improves profitability. Calibration, maintenance and capital renewal are separate costs. The cash reserve breach requires a launch decision, even though Base remains cash positive.

GBP unless labelled	2027	2028	2029
Revenue	£218,400	£287,885	£308,325
Variable expenses	£24,570	£32,705	£35,370
Owner payroll	£55,702	£57,401	£59,132
Technician payroll	£88,748	£91,467	£94,267
EBITDA	**£7,979**	**£63,670**	**£75,634**
Depreciation	£20,667	£21,083	£25,667
Interest	£5,700	£4,550	£3,350
Net profit	**(£18,387)**	**£31,885**	**£31,212**



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

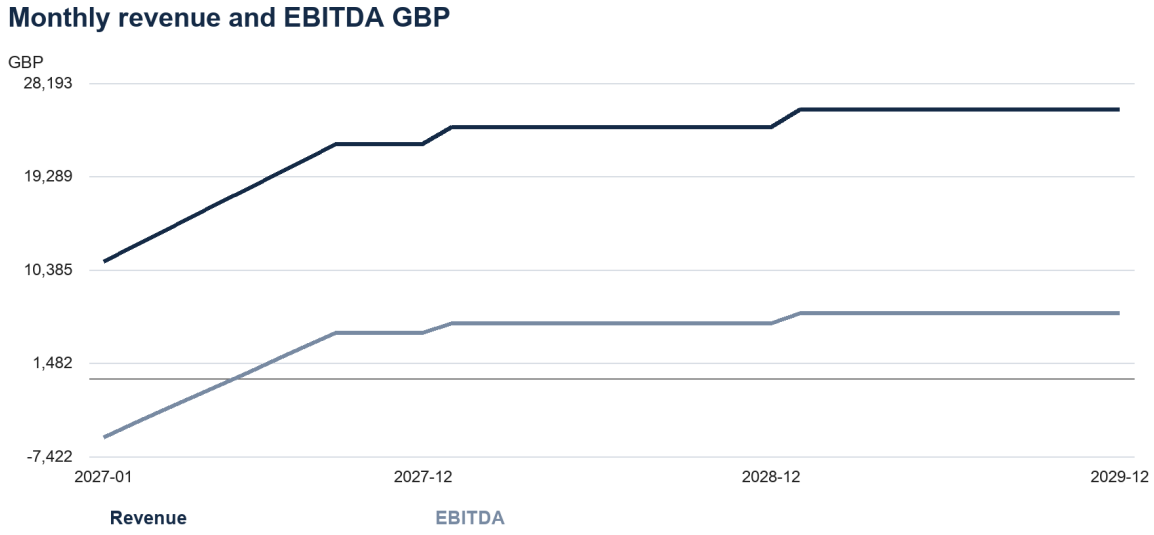
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Profit and loss forecast

Aberdeen oil and gas inspection services

Services use ordinary corporation tax rates, not ring-fence extraction taxation. Annual tax uses EBITDA less interest and explicit capital allowances, set conservatively to zero pending adviser review. Accounting depreciation is added back. Preparation losses carry forward; marginal relief uses standalone thresholds. Tax rates for 2027 onward are held assumptions. Owner and technicians are paid in every operating month.

GBP unless labelled	2027	2028	2029
Net service revenue	£218,400	£287,885	£308,325
Variable travel/consumables	£24,570	£32,705	£35,370
Owner payroll incl charges	£55,702	£57,401	£59,132
Technician payroll incl charges	£88,748	£91,467	£94,267
Rent net	£14,400	£14,832	£15,277
Insurance	£7,200	£7,416	£7,638
Calibration	£4,200	£4,326	£4,456
Admin	£7,200	£7,416	£7,638
Marketing	£6,000	£6,180	£6,365
Maintenance	£2,400	£2,472	£2,546
EBITDA	**£7,979**	**£63,670**	**£75,634**
Depreciation	£20,667	£21,083	£25,667
Operating profit	**(£12,687)**	**£42,586**	**£49,967**
Interest	£5,700	£4,550	£3,350
Profit before tax	(£18,387)	£38,036	£46,617
Corporation tax	£0	£6,151	£15,405
Net profit	**(£18,387)**	**£31,885**	**£31,212**



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

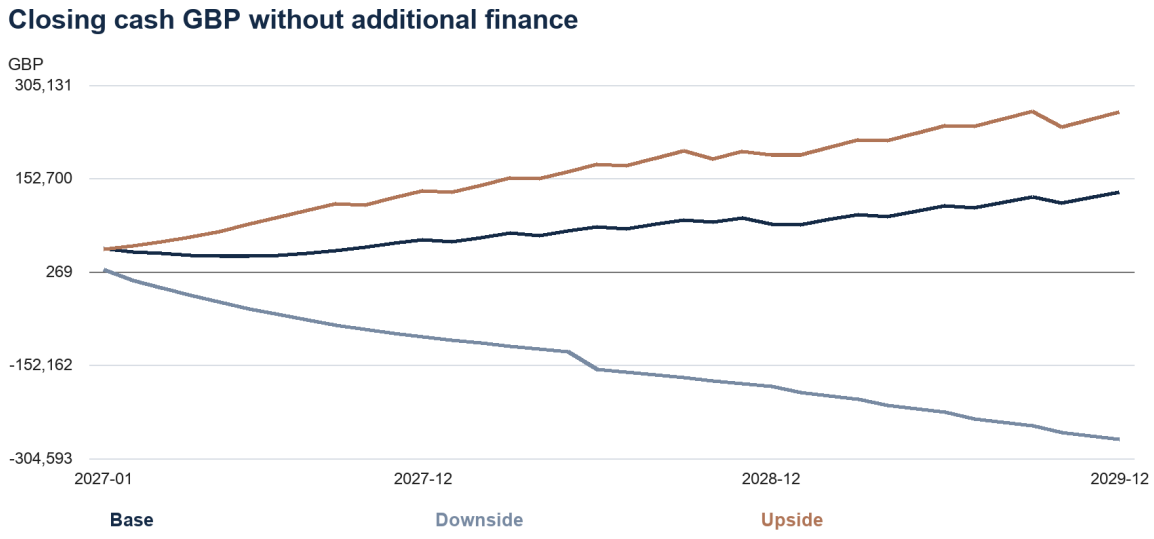
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Cash flow and financial position

Aberdeen oil and gas inspection services

Customers pay gross invoices after one month in Base. Variable suppliers receive payment after one month; fixed costs and payroll are current. Net VAT is settled quarterly the following month, credits carried without cash refund. HMRC payment is due nine months and one day after period end for this small-company assumption; calendar-year accounts therefore pay in following October. Actual initial accounting periods need confirmation. [S7] Finite asset additions and principal explain differences from profit.

GBP unless labelled	2027	2028	2029
Customer receipts gross	£235,200	£343,553	£367,946
Operating payments gross	£219,151	£237,555	£246,755
VAT paid	£0	£42,199	£43,498
Interest paid	£5,700	£4,550	£3,350
Corporation tax paid	£0	£0	£6,151
Capital cash payment	£0	£18,000	£0
Principal paid	£12,000	£16,000	£16,000
Net cash change	**(£1,651)**	**£25,249**	**£52,192**
Closing cash	**£53,004**	**£78,253**	**£130,445**



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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Cash flow forecast months one to six

Aberdeen oil and gas inspection services

Amounts follow the workbook direct cash flow. Payments are shown positive as uses; net change includes the subtraction. Closing balances roll forward monthly. No automatic funding is assumed.

GBP	2027-01	2027-02	2027-03	2027-04	2027-05	2027-06
Opening cash	**£54,654**	**£38,097**	**£33,467**	**£30,329**	**£27,348**	**£25,866**
Customer receipts	£0	£13,440	£15,120	£16,800	£18,480	£20,160
Operating payments	£16,058	£17,570	£17,759	£17,948	£18,137	£18,326
VAT paid	£0	£0	£0	£0	£0	£0
Interest paid	£500	£500	£500	£500	£492	£483
Tax paid	£0	£0	£0	£0	£0	£0
Capital cash paid	£0	£0	£0	£0	£0	£0
Principal paid	£0	£0	£0	£1,333	£1,333	£1,333
Net cash change	**(£16,558)**	**(£4,630)**	**(£3,139)**	**(£2,981)**	**(£1,482)**	**£18**
Closing cash	**£38,097**	**£33,467**	**£30,329**	**£27,348**	**£25,866**	**£25,884**

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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Cash flow forecast months seven to twelve

Aberdeen oil and gas inspection services

Amounts follow the workbook direct cash flow. Payments are shown positive as uses; net change includes the subtraction. Closing balances roll forward monthly. No automatic funding is assumed.

GBP	2027-07	2027-08	2027-09	2027-10	2027-11	2027-12
Opening cash	**£25,884**	**£27,401**	**£30,418**	**£34,934**	**£40,949**	**£46,972**
Customer receipts	£21,840	£23,520	£25,200	£26,880	£26,880	£26,880
Operating payments	£18,515	£18,704	£18,893	£19,082	£19,082	£19,082
VAT paid	£0	£0	£0	£0	£0	£0
Interest paid	£475	£467	£458	£450	£442	£433
Tax paid	£0	£0	£0	£0	£0	£0
Capital cash paid	£0	£0	£0	£0	£0	£0
Principal paid	£1,333	£1,333	£1,333	£1,333	£1,333	£1,333
Net cash change	**£1,517**	**£3,016**	**£4,516**	**£6,015**	**£6,023**	**£6,032**
Closing cash	**£27,401**	**£30,418**	**£34,934**	**£40,949**	**£46,972**	**£53,004**

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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Financial position summary

Aberdeen oil and gas inspection services

Assets contain cash, gross receivables, finite-life capital assets, refundable deposit and any VAT credit. Liabilities contain debt, gross variable supplier payables and unpaid VAT or corporation tax. Equity is proposed funding plus accumulated losses/profits. Negative downside cash is an unresolved signed funding position, not an approved overdraft. Every case balances in all 36 months.

GBP unless labelled	2027	2028	2029
Cash	£53,004	£78,253	£130,445
Receivables	£26,880	£28,788	£30,832
Net capital assets	£79,333	£73,250	£47,583
Total assets incl deposit/VAT credit	**£162,817**	**£183,892**	**£212,461**
Debt	£68,000	£52,000	£36,000
Supplier payable	£3,024	£3,270	£3,537
Total liabilities incl tax	**£80,230**	**£69,419**	**£66,776**
Total equity	**£82,587**	**£114,473**	**£145,685**
Balance difference	0.00	0.00	0.00

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

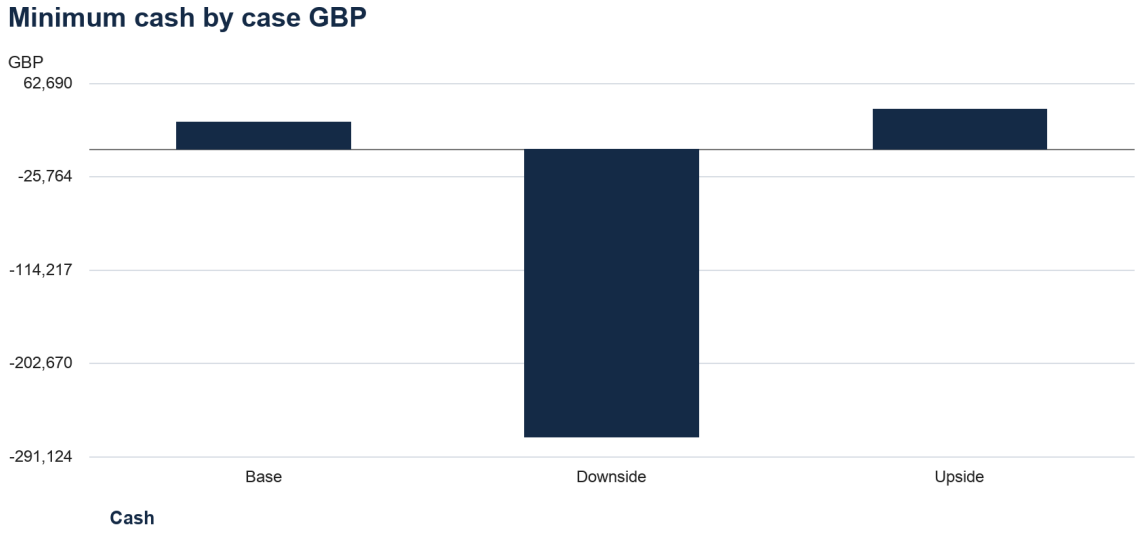
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Break even and scenarios

Aberdeen oil and gas inspection services

Net day revenue £1,600 less £180 travel/consumables leaves £1,420 contribution before fixed costs. Initial fixed expenses are £15,488 monthly. EBITDA break even is 10.91 delivered crew days against 16 days capacity. First-month interest/principal cash coverage requires 11.26 days before tax or future capex. Downside fails financially. Base minimum cash breaches reserve and Upside also briefly falls below £40,000.

Case GBP	2027 revenue	2027 EBITDA	Minimum cash	Unfunded gap
Base	£218,400	£7,979	£25,866	£0
Downside	£121,800	(£88,531)	(£272,502)	£272,502
Upside	£308,890	£89,318	£37,861	£0



Verified model version 1.0. GBP or crew days as labelled; January 2027 to December 2029.

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.

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Model guide and completion

Aberdeen oil and gas inspection services

Select 1 Base, 2 Downside or 3 Upside in Assumptions. Blue inputs drive live schedules. Comparisons are captured at build and explicitly flag any original case-input change as stale. Missing active inputs produce missing-input status and unavailable results; incomplete inactive inputs do not block a valid selected case. Review paid pilot demand and committed funding before launch.

Decision gate	Current status
Technical competence	Not evidenced
Customer orders	Not secured
Quotes and finance	Uncommitted
Base reserve	Breached £40,000 target
Downside funding	Additional £272,502 required
Model scope	36 monthly periods, 3 annual summaries

Model version 1.0. GBP net revenue/costs; VAT cash shown separately. January 2027 to December 2029. Proposed funding is uncommitted.