

# Profit and Loss Comparison

Cash Basis

Month	Jul-22	Jul-23	Aug-22
<b>Trading Income</b>			
Bar Income	852.35	981.81	2,776.32
Cafe Income	15,544.35	13,183.62	10,054.59
Casual Court Hire	658.30	848.80	1,247.32
Coaching Court Hire		3,636.36	
Competition Fees	4,264.71	3,859.67	5,928.33
Event Court Hire			272.73
Contractor Income	397.73	0.00	
Function Income	18,640.69	3,038.63	12,443.62
Membership Fees	27.76	0.00	72.24
Pro Shop Sales	2,101.91	986.90	615.26
Restringing Sales	714.21	304.55	285.55
Schools Court Hire			360.00
Tournament Entry Fees	1,076.01	960.55	1,503.95
<b>Total Trading Income</b>	<b>44,278.02</b>	<b>27,800.89</b>	<b>35,559.91</b>
<b>Cost of Sales</b>			
Bar Expenses		449.03	1,435.95
Cafe	6,868.78	5,437.54	7,484.36
Cafe - Utensils / Replacements	335.41	577.45	
Cafe Cleaning Items	63.86	50.00	
Function Expenses	25.18	164.55	19.27
Hire of Function Items	0.00	1,780.00	171.82
Pro Shop Stock	0.00	110.94	
Restringing Expense	0.00	315.00	760.00
Opening Stock - Bar	312.35		
Opening Stock - Cafe	3,444.74		
Opening Stock - Pro Shop	11,112.66		
Opening Stock - Tennis Balls	4,112.65		6,949.80
<b>Total Cost of Sales</b>	<b>26,275.63</b>	<b>8,884.51</b>	<b>16,821.20</b>
<b>Gross Profit</b>	<b>18,002.39</b>	<b>18,916.38</b>	<b>18,738.71</b>
<b>Other Income</b>			
Interest Received	17.25	55.13	29.04
Registers Under/Over	(74.59)	182.17	27.92
<b>Total Other Income</b>	<b>(57.34)</b>	<b>237.30</b>	<b>56.96</b>
<b>Operating Expenses</b>			
Advertising	76.84	177.09	513.57
Affiliation Fees	3,159.09		
Bank Charges		0.11	
Bookkeeping Fees	520.00	600.00	520.00
Cleaning Equipment & Costs - FGTC	1,121.36	1,348.45	1,727.19
Credit Card Fees	4.00	8.00	4.00
Council Rates			1,490.60
Electricity & Gas	2,870.08	1,872.69	2,436.62
Facility Consumables	99.09	81.82	
Freight Costs	17.27	17.27	17.27
Gifts & Prizes	2,727.26	2,727.27	
Hire Expenses	313.98		1,208.85
International Fees	5.83	4.44	16.01
Kitchen Equipment		215.45	65.45
Licences, Fees and Permits	336.00	349.80	
Membership Expenses	60.00	60.00	
Merchant Fees	277.93	181.83	344.91
Motor Vehicle Expenses	63.64	73.69	63.81
Photocopier Lease	247.78		247.78
Printing, Postage and Stationery	34.80	1,956.63	98.00
R&M - Courts		1,883.00	1,044.41
Referee Costs	3,859.00	1,000.00	
Security Fees	45.00	90.00	45.00
Staff Training & Amenities			12.45
Subscriptions	366.30	208.18	226.68
Superannuation Costs	1,666.42	2,233.10	2,736.24

Telephone Expenses	498.62	555.28	587.02
Theft	80.89		19.71
Tournament Accomodation Costs	2,850.00	1,298.18	
Travel Costs	1,131.68		
Trophies	1,289.91	1,075.36	
Wages & Salaries Expenses	16,201.53	20,962.83	26,305.24
Water Rates		795.77	960.45
Workcover Costs			2,918.72
<b>Total Operating Expenses</b>	<b>39,924.30</b>	<b>39,776.24</b>	<b>43,609.98</b>
<b>Net Profit</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>