

CALLALA RSL COUNTRY CLUB LIMITED



Quarterly Board Report For The Period Ended 30th June 2020



Callala RSL Country Club Ltd
A.B.N. 36 001 816 799
Departmental Trading Statements For the Quarter
April 2020 To June 2020

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
BAR TRADING							
Sales							
13,615		45,823		59,960		93,376	
54,461		177,577		235,666		379,323	
7,255		24,712		35,198		54,083	
3,064		14,876		19,653		36,504	
139		289		436		789	
343		-		1,750		-	
<u>78,877</u>		<u>263,276</u>		<u>352,664</u>		<u>564,075</u>	
Less: Cost of Goods Sold							
33,848		118,860		158,137		248,472	
1,360		2,157		3,672		4,458	
<u>35,209</u>		<u>121,017</u>		<u>161,808</u>		<u>252,930</u>	
<u>43,668</u>	55.4%	<u>142,259</u>	54.0%	<u>190,856</u>	54.1%	<u>311,145</u>	55.2%
Gross Profit							
Gross Profit Percentage							
Add: Other Income							
6,616		10,536		6,616		10,536	
Less: Expenditure							
320		1,200		1,026		1,665	
1,474		1,473		2,946		2,929	
-		2,298		0		3,771	
1,050		8,047		8,379		16,004	
11,054	14.0%	84,704	32.2%	88,198	25.0%	168,467	29.9%
<u>13,898</u>		<u>97,722</u>		<u>100,549</u>		<u>192,836</u>	
<u>36,386</u>	46.1%	<u>55,073</u>	20.9%	<u>96,923</u>	27.5%	<u>128,845</u>	22.8%
Net Profit Transferred to Profit & Loss Statement							

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This Year	%	Last Year	%	This Year	%	Last Year	%
				BISTRO ACCOUNT			
63,512		158,551		261,593		375,411	
278		-		1,293		-	
<u>63,790</u>		<u>158,551</u>		<u>262,886</u>		<u>375,411</u>	
				Less			
27,347		71,294		114,202		154,574	
36,443	57%	87,257	55%	148,684	57%	220,836	59%
				Add: Other Income			
-		-		-		-	
-		-		-		-	
				Less: Expenditure			
1,721		2,856		6,256		5,103	
939		-		2,190		564	
2,006		4,763		5,148		8,649	
-		1,384		(0)		2,446	
3,019		6,681		12,841		14,475	
-		-		-		-	
31,776		70,328		135,164		152,366	
<u>39,460</u>		<u>86,012</u>		<u>161,598</u>		<u>183,602</u>	
<u>(3,017)</u>		<u>1,245</u>		<u>(12,915)</u>		<u>37,234</u>	
				Net Profit Transferred to Profit & Loss Statement			

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		POKER MACHINE TRADING				
459,219	968,335	Gross Clearances	1,551,818	1,914,725		
2,007	-	Poker Machine Sales Points Income	7,652	-		
(368,556)	(662,603)	Less: Payouts	(1,144,037)	(1,297,747)		
92,670	305,731		415,433	616,979		
4,295	4,295	GST Rebate Received	8,590	8,590		
96,965	310,026		424,023	625,569		
		Less: Expenditure				
1,137	4,603	Central Monitoring	5,805	9,224		
-	1,635	Depreciation	-	3,251		
112,612	-	Lease Amortisation	225,223	-		
5,210	-	Interest Lease Expense	5,210	-		
-	8,452	Member Points/ Voucher Expense	0	13,086		
770	3,562	Community Surcharge Donations	2,550	3,365		
-	-	Repairs & Maintenance	-	-		
11,672	24,873	Supplementary Tax	41,942	51,026		
100	424	Superannuation	402	842		
-	90,180	TGS payments	-	179,370		
1,048	4,458	Wages	4,229	8,867		
132,548	138,186		285,361	269,031		
(35,583)	171,840	Net Profit Transferred to Profit & Loss Statement	138,663	356,537	18.62%	
-7.75%	17.75%		8.94%			

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April 2020 To June 2020

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
GOLF COURSE ACCOUNT							
Sales							
2,306		2,604		5,879		6,944	
2,306		2,604		5,879		6,944	
Less: Cost of Goods Sold							
1,353		2,726		3,197		5,569	
1,353		2,726		3,197		5,569	
954	41.3%	(123)	-4.7%	2,682	45.6%	1,375	19.8%
Gross Profit							
Gross Profit Percentage							
Income							
150		782		1,050		2,194	
-		1,319		40		11,672	
-		290		380		1,119	
-		-		-		-	
16,737		17,310		32,965		44,395	
8,298		7,562		16,596		14,984	
-		-		-		500	
-		36		409		867	
-		-		-		-	
-		-		-		-	
4,950		8,750		13,732		21,457	
30,135		36,049		65,171		97,188	

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		Less: Expenditure		
2,198	2,286	Affiliation Fees	4,543	4,592
4,198	4,137	Amortisation of Development Costs	8,390	8,224
-	-	Bank Charges	-	-
4,111	6,416	Depreciation	10,351	12,766
134	1,414	General Expenses	1,738	2,062
7,136	22,552	Golf Course Maintenance	26,232	52,907
-	8,754	Golf Cart Lease	-	15,556
-	-	Link Fees	-	-
345	353	Postage, Printing & Stationery	1,549	1,474
57	47	Presentation & Catering	57	47
897	2,825	Superannuation	3,137	4,687
109	109	Telephone	218	218
-	237	Uniforms & Clothing	160	357
9,443	29,737	Wages	33,022	49,340
-	-	Wastage	-	-
<u>28,628</u>	<u>78,867</u>		<u>89,397</u>	<u>152,231</u>
<u>2,460</u>	<u>(42,941)</u>	Net Profit Transferred to Profit & Loss Statement	<u>(21,543)</u>	<u>(53,668)</u>

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Current Period		Last Year		Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				KENO TRADING ACCOUNT			
				Income			
3,206		6,633		11,815		14,218	
-		-		-		-	
<u>3,206</u>		<u>6,633</u>		<u>11,815</u>		<u>14,218</u>	
				Less Expenditure			
-		625		526		1,196	
150		150		300		300	
14		14		29		29	
<u>164</u>		<u>789</u>		<u>855</u>		<u>1,525</u>	
<u>3,042</u>		<u>5,844</u>		<u>10,960</u>		<u>12,693</u>	
				TAB TRADING ACCOUNT			
				Income			
-		-		-		-	
-		4,817		4,031		9,015	
<u>-</u>		<u>4,817</u>		<u>4,031</u>		<u>9,015</u>	
				Less: Expenditure			
-		-		-		-	
150		150		300		300	
14		14		29		29	
<u>164</u>		<u>164</u>		<u>329</u>		<u>329</u>	
<u>(164)</u>		<u>4,652</u>		<u>3,703</u>		<u>8,687</u>	

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This Year	%	Last Year	%	This Year	%	Last Year	%
				Income			
36,386		55,073		96,923		128,845	
(3,017)		1,245		(12,915)		37,234	
(35,583)		171,840		138,663		356,537	
2,460		(42,941)		(21,543)		(53,668)	
3,042		5,844		10,960		12,693	
(164)		4,652		3,703		8,687	
170,523		12,263		232,732		26,128	
5,061		3,552		10,955		4,065	
-		-		-		-	
178,707		211,529		459,478		520,522	
				Less Expenditure			
6,600		6,375		12,975		12,750	
-		-		-		-	
1,297		2,996		6,467		5,396	
1,356		1,356		2,712		2,697	
14,119		14,467		28,250		29,200	
2,203		4,192		9,123		9,392	
-		-		-		3,480	
10,932		19,159		30,091		38,318	
10,787		18,941		26,605		37,558	
3,436		3,560		7,141		9,889	
29,184		27,352		58,375		52,614	
-		286		-		286	
-		25		-		25	
5,183		36,849		31,973		67,496	
10,044		15,767		26,634		34,558	
7,273		10,082		18,132		21,994	
-		-		-		4,545	
689		3,061		2,914		6,486	
23,413		-		46,824		-	
-		-		-		-	
944		5,103		(263)		7,384	
9,754		9,630		21,768		18,955	

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974	1,227	Interest Paid	1,981	2,148
706	1,666	Printing, Postage & Stationery	3,131	3,487
764	879	Rates & Taxes	1,527	1,748
-	17,427	Rent	-	34,854
5,659	2,127	Repairs & Maintenance	10,352	8,755
827	129	Security	1,190	785
14,355	2,513	Superannuation	17,579	5,251
3,596	3,351	Telephone	7,406	6,753
2,460	5,077	Trade Waste	7,488	8,736
-	-	Transport & Travel	-	273
3,055	534	Under/ Over Banking	2,421	858
22,142	34,670	Wages - Other	59,441	68,617
138,000	-	Wages - Job Keeper	138,000	-
4,342	820	Workers Compensation	13,367	4,732
1,308	2,191	Water Rates	5,325	5,028
<u>335,402</u>	<u>251,811</u>		<u>598,929</u>	<u>515,048</u>
		Net Profit		
<u>(156,695)</u>	<u>(40,282)</u>	Before Income Tax	<u>(139,451)</u>	<u>5,474</u>

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				Sundry Income			
3,808		3,694		7,616		7,388	
-		654		97		1,630	
3,335		5,171		7,384		9,260	
-		273		-		273	
-		-		-		-	
406		1,214		1,501		2,888	
-		-		-		-	
12,353		-		50,000		-	
181		703		373		1,214	
-		-		11,100		-	
-		-		-		-	
43		209		193		1,134	
-		-		-		-	
198		346		4,269		2,342	
-		-		-		-	
-		-		-		-	
138,000		-		138,000		-	
2,199		-		2,199		-	
10,000		-		10,000		-	
-		-		-		-	
<u>170,523</u>		<u>12,263</u>		<u>232,732</u>		<u>26,128</u>	
				Courtesy Bus Expenses			
-		-		-		-	
3,436		3,560		7,141		9,889	
<u>3,436</u>		<u>3,560</u>		<u>7,141</u>		<u>9,889</u>	

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				SUB GROUP INCOME			
				Income			
1,746		9,125		Mens Bowls Income	11,039	20,103	
828		4,288		Womens Bowls Income	4,808	8,654	
2,831		3,690		Mens Golf Income	7,145	3,690	
-		1,025		Womens Golf Income	-	1,025	
2,307		3,297		Vets Golf Income	6,750	3,297	
248		3,553		Fishing Club Income	1,277	5,284	
<u>7,960</u>		<u>24,978</u>			<u>31,019</u>	<u>42,053</u>	
				Less Expenditure			
718		7,787		Mens Bowls Expenses	7,980	13,659	
368		2,738		Womens Bowls Expenses	2,499	4,799	
875		4,693		Mens Golf Expenses	4,155	8,315	
50		1,583		Womens Golf Expenses	411	1,889	
833		2,934		Vets Golf Expenses	3,350	6,468	
55		1,690		Fishing Club Expenses	1,669	2,859	
<u>2,899</u>		<u>21,426</u>			<u>20,064</u>	<u>37,988</u>	
<u>5,061</u>		<u>3,552</u>		Net Profit Transferred to Profit & Loss Statement	<u>10,955</u>	<u>4,065</u>	

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				Entertainment & Promotion Expenses			
-		-		375		-	
1,007		12,642		12,030		23,516	
1,741		(92)		(3,535)		(5,363)	
525		2,266		1,497		4,872	
-		-		-		-	
375		900		975		1,750	
185		1,711		1,549		3,485	
1,330		6,229		6,574		12,761	
20		734		380		1,154	
-		121		-		121	
-		12,338		12,129		25,199	
<u>5,183</u>		<u>36,849</u>		<u>31,973</u>		<u>67,496</u>	

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This Year	%	Last Year	%	This Year	%	Last Year	%
-		-					
297		281		595		780	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		810		830		1,619	
1,744		2,065		6,085		5,393	
-		-		(221)		-	
135		570		820		1,200	
2,591		3,818		3,682		7,636	
1,475		1,419		4,274		2,961	
-		-		-		-	
54		-		54		-	
966		968		1,905		1,933	
10		152		108		472	
<u>7,273</u>		<u>10,082</u>		<u>18,132</u>		<u>21,994</u>	

CALLALA RSL COUNTRY CLUB LTD

A.B.N. 36 001 816 799

BALANCE SHEET AS AT

June 2020

	June 2020		June 2019	
Current Assets				
Cash on Hand	110,000		100,000	
Other Debtors	50,601		5,480	
Cash at Bank	486,398		331,160	
Prepayments	60,686		68,731	
Stock on Hand	70,606	778,290	74,480	579,851
Non Current Assets				
Golf Course Clearing & Construction	1,061,638		1,055,524	
Less: Amortisation	-856,043	205,595	-839,251	216,273
Golf Course Pump	87,320	87,320	87,320	87,320
Bowling Green Construction	413,970		413,970	
Less: Amortisation	-284,885	129,086	-280,225	133,745
Bar Renovations & Improvements	285,869		285,869	
Less: Accumulated Depreciation	-231,905	53,964	-225,981	59,888
Bistro Extensions	197,649		197,649	
Less: Accumulated Depreciation	-197,649	0	-197,649	0
Furniture & Fittings	886,065		793,783	
Less: Accumulated Depreciation	-448,254	437,811	-388,384	405,398
Plant & Equipment	762,312		762,312	
Less: Accumulated Depreciation	-871,823	-109,511	-806,007	-43,695
Plant & Equipment - Kitchen	29,962		29,962	
Less: Accumulated Depreciation	-74,729	-44,767	-59,301	-29,339
Poker Machines	39,651		39,651	
Less: Accumulated Depreciation	-39,501	150	-39,274	377
Leasehold Improvements	2,684,340		2,684,340	
Less: Amortisation	-1,473,065	1,211,275	-1,420,692	1,263,648
Motor Vehicles at Cost	153,254		153,254	
Less: Accumulated Depreciation	-153,254	0	-153,254	0
Right of Use Assets	1,404,718		0	
Less: Accumulated Depreciation	-804,809	599,909	0	0
Poker Machine Entitlements	72,896	72,896	72,896	72,896
		2,643,728		2,166,512
Total Assets		<u>3,422,018</u>		<u>2,746,363</u>
Current Liabilities				
Trade & Other Creditors & Accrued Charges	220,600		160,590	
Sub Club Loans	0		0	
Toro Finance	0		5,811	
Yamaha Finance	9,334		9,250	
Lease Liabilities	467,611		0	
Debenture	0		25,000	
Other Income in Advance	0		0	
Poker Machine Tax Rebate	-1,432		-1,432	
Subscriptions In Advance	33,014		36,963	
Provision for PM Jackpot	18,962		15,221	
Provision for Annual Leave	29,225		36,229	
Provision for Long Service Leave	34,239	811,552	28,242	315,875
Non-Current Liabilities				
Toro Finance	0		0	
Yamaha Finance	7,843		17,176	
Lease Liabilities	435,185		0	
Debenture	0		0	
		443,027		17,176
Total Liabilities		<u>1,254,580</u>		<u>333,051</u>
Net Assets		<u>2,167,439</u>		<u>2,413,312</u>
Represented By				
Accumulated Funds at start of year	2,306,890		2,407,838	
Capital Asset Revaluation Reserve	0		0	
Add Year to date Profit	(139,451)		5,474	
		<u>2,167,439</u>		<u>2,413,312</u>

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Apr 19 - Jun 19 Jul 19 - Sep 19 Oct 19 - Dec 19 Jan 20 - Mar 20 Apr 20 - Jun 20

BAR TRADING					
Sales					
Spirits	45,823	43,236	43,114	46,345	13,615
Bulk Beer	177,577	155,141	211,778	181,206	54,461
Wine	24,712	24,430	32,674	27,943	7,255
Soft Drinks	14,876	12,507	19,235	16,590	3,064
Sundries	289	680	1,358	297	139
Bar Sales Points Income	-	-	7,461	1,407	343
	263,276	235,995	315,619	273,787	78,877
Less: Cost of Goods Sold					
Purchases	118,860	106,209	149,395	124,288	33,848
Freight	2,157	1,896	2,528	2,311	1,360
	121,017	108,104	151,923	126,599	35,209
Gross Profit	142,259	127,890	163,696	147,188	43,668
Gross Profit Percentage	54.0%	54.2%	51.9%	53.8%	55.4%
Add: Other Income					
Rebates	10,536	-	10,917	-	6,616
Less: Expenditure					
Repairs & Maintenance	1,200	1,615	(1,581)	706	320
Depreciation	1,473	1,489	1,489	1,472	1,474
Member Points/ Voucher Expense	2,298	1,598	(5,369)	0	-
Superannuation	8,047	7,286	8,028	7,329	1,050
Wages	84,704	76,690	84,508	77,144	11,054
	97,722	88,678	87,075	86,651	13,898
Net Profit Transferred to Profit & Loss Statement	55,073	39,213	87,537	60,537	36,386
Wages Percentage	32.2%	32.5%	26.8%	28.2%	14.0%
Net Profit Percentage	20.9%	16.6%	27.7%	22.1%	46.1%

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Apr 19 - Jun 19 Jul 19 - Sep 19 Oct 19 - Dec 19 Jan 20 - Mar 20 Apr 20 - Jun 20

BISTRO ACCOUNT					
Sales	158,551	148,305	212,977	198,081	63,512
Bistro Sales Points Income	-	-	4,892	1,015	278
	158,551	148,305	217,869	199,096	63,790
Less					
Cost of Sales	71,294	63,493	96,413	86,856	27,347
Gross Profit	87,257	84,812	121,455	112,240	36,443
	55%	57%	57%	57%	57%
Add: Other Income					
Bistro Rent	-	-	-	-	-
	-	-	-	-	-
Less: Expenditure					
Repairs & Maintenance	2,856	4,284	4,420	4,535	1,721
Requisites	-	-	-	1,251	939
Electricity & Gas	4,763	4,450	3,806	3,143	2,006
Member Points/ Voucher Expense	1,384	1,004	(3,449)	(0)	-
Superannuation	6,681	6,937	10,008	9,822	3,019
Uniforms	-	-	-	-	-
Wages	70,328	73,023	105,348	103,388	31,776
	86,012	89,698	120,133	122,138	39,460
Net Profit Transferred to Profit & Loss Statement	1,245	(4,886)	1,322	(9,898)	(3,017)

CALLALA RSL COUNTRY CLUB LTD
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Departmental Trading Statements For the Quarter
April 2020 To June 2020

	Apr 19 - Jun 19	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20
POKER MACHINE TRADING					
Gross Clearances	968,335	997,922	1,081,239	1,092,599	459,219
Poker Machine Sales Points Income	-	-	27,196	5,645	2,007
Less: Payouts	(662,603)	(670,887)	(787,963)	(775,480)	(368,556)
	305,731	327,035	320,472	322,764	92,670
GST Rebate Received	4,295	4,295	4,295	4,295	4,295
	310,026	331,330	324,767	327,059	96,965
Less: Expenditure					
Central Monitoring	4,603	4,651	4,668	4,668	1,137
Depreciation	1,635	227	-	-	-
Lease Amortisation	-	-	451,683	112,611	112,612
Interest Lease Expense	-	-	59,397	-	5,210
Member Points/ Voucher Expense	8,452	6,756	(19,842)	0	-
Community Surcharge Donations	3,562	2,590	2,405	1,780	770
Repairs & Maintenance	-	-	-	-	-
Supplementary Tax	24,873	30,627	36,464	30,270	11,672
Superannuation	424	392	423	302	100
TGS payments	90,180	91,169	(270,539)	-	-
Wages	4,458	4,124	4,448	3,181	1,048
	138,186	140,536	269,106	152,813	132,548
Net Profit Transferred to Profit & Loss Statement	171,840	190,794	55,661	174,246	(35,583)
Net Profit Percentage	55.4%	57.6%	17.1%	53.3%	-36.7%

CALLALA RSL COUNTRY CLUB LTD
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Departmental Trading Statements For the Quarter
April 2020 To June 2020

	Apr 19 - Jun 19	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20
GOLF COURSE ACCOUNT					
Income					
Shop Sales	2,604	2,455	4,841	3,573	2,306
	2,604	2,455	4,841	3,573	2,306
Less: Expenditure					
Purchases	2,726	2,048	3,862	1,844	1,353
	2,726	2,048	3,862	1,844	1,353
Gross Profit	(123)	408	978	1,729	954
Gross Profit Percentage	-5%	17%	20%	48%	41%
Other Income					
Advertising	782	-	-	900	150
Competition Fees	1,319	452	1,941	40	-
Donations	290	3,675	2,160	380	-
Fundraising	-	-	-	-	-
Green Fees	17,310	14,481	27,358	16,228	16,737
Memberships	7,562	7,562	10,645	8,298	8,298
Sponsorships	-	-	-	-	-
Sundry Income	36	-	-	409	-
Interest Income	-	-	-	-	-
Apprenticeship Rebates	-	-	-	-	-
Golf Cart Hire	8,750	7,841	14,955	8,782	4,950
	36,049	34,010	57,058	35,036	30,135
Other Expenses					
Affiliation Fees	2,286	2,185	2,480	2,345	2,198
Amortisation of Development Costs	4,137	4,179	4,223	4,192	4,198
Bank Charges	-	-	-	-	-
Depreciation	6,416	6,490	6,488	6,240	4,111
General Expenses	1,414	1,319	2,189	1,604	134
Golf Course Maintenance	22,552	18,162	25,441	19,097	7,136
Golf Cart Lease	8,754	6,329	(10,548)	-	-
Link Fees	-	-	-	-	-
Postage, Printing & Stationery	353	678	948	1,204	345
Presentation & Catering	47	-	4,409	-	57
Superannuation	2,825	1,975	2,464	2,240	897
Telephone	109	109	109	109	109
Uniforms & Clothing	237	-	65	160	-
Wages	29,737	20,793	25,939	23,579	9,443
Wastage	-	-	-	-	-
	78,867	62,219	64,207	60,769	28,628
Net Profit Transferred to Profit & Loss Statement	(42,941)	(27,801)	(6,170)	(24,003)	2,461

CALLALA RSL COUNTRY CLUB LTD
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Departmental Trading Statements For the Quarter
April 2020 To June 2020

	Apr 19 - Jun 19	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20
KENO TRADING ACCOUNT					
Income					
Commissions Received	6,633	6,937	8,293	8,609	3,206
Bonus Commission	-	-	2,804	-	-
	6,633	6,937	11,097	8,609	3,206
Less Expenditure					
Keno Stationery					
Repairs & Maintenance	625	570	570	526	-
Wages	150	150	150	150	150
Superannuation	14	14	14	14	14
	789	734	734	690	164
Net Profit Transferred to Profit & Loss Statement	5,844	6,202	10,362	7,919	3,042
TAB TRADING ACCOUNT					
Income					
Mug Punter	-	-	-	-	-
Tab Commissions	4,817	4,043	5,812	4,031	-
	4,817	4,043	5,812	4,031	-
Less: Expenditure					
TAB Expenses	-	-	180	-	-
Wages	150	150	150	150	150
Superannuation	14	14	14	14	14
	164	164	344	164	164
Net Profit (Loss) Transferred to Profit & Loss Statement	4,652	3,879	5,467	3,867	(164)

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Departmental Trading Statements For the Quarter
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	Apr 19 - Jun 19	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20
Income					
Profit (Loss) from Bar Trading	55,073	39,213	87,537	60,537	36,386
Profit (Loss) from Bistro Account	1,245	(4,886)	1,322	(9,898)	(3,017)
Profit (Loss) from Poker Machine Trading	171,840	190,794	55,661	174,246	(35,583)
Profit (Loss) from Golf Course Trading	(42,941)	(27,801)	(6,170)	(24,003)	2,461
Profit (Loss) from Keno Trading	5,844	6,202	10,362	7,919	3,042
Profit (Loss) from TAB Trading	4,652	3,879	5,467	3,867	(164)
Sundry Income	12,263	46,846	17,203	62,209	170,523
Sub Group Income	3,552	3,367	(1,095)	5,894	5,061
Profit (Loss) on sale of Non Current Assets	-	-	-	-	-
	211,529	257,613	170,289	280,771	178,707
Less Expenditure					
Accounting Services	6,375	6,600	6,600	6,375	6,600
Auditors Remuneration	-	-	-	-	-
Advertising & Sponsorships	2,996	4,081	2,539	5,170	1,297
Affiliation Fees	1,356	1,356	1,371	1,356	1,356
Amortisation	14,467	14,387	14,397	14,131	14,119
Bank Charges	4,192	3,932	4,971	6,921	2,203
Bad Debts Expense	-	-	-	-	-
Bowling Green Maintenance	19,159	19,159	19,159	19,159	10,932
Cleaning Materials & Laundry	18,941	17,359	15,867	15,818	10,787
Courtesy Bus Expenses	3,560	3,897	4,185	3,705	3,436
Depreciation	27,352	28,149	30,073	29,191	29,184
Directors Expenses	286	-	267	-	-
Donations	25	-	-	-	-
Entertainment & Promotion Expenses	36,849	38,462	29,268	26,790	5,183
Electricity & Gas	15,767	15,437	16,942	16,590	10,044
General Expenses	10,082	10,616	13,258	10,859	7,273
Honorarium Expense	-	-	-	-	-
Leasing Charges	3,061	2,728	2,224	2,224	689
Lease Amortisation	-	-	81,079	23,411	23,413
Lease Interest Expense	0	0	0	1	2
Long Service and Annual Leave Provision	5,103	1,768	10,549	(1,207)	944
Insurance	9,630	11,447	9,957	12,014	9,754
Interest Paid	1,227	297	1,004	1,007	974
Printing, Postage & Stationery	1,666	1,873	2,352	2,425	706
Rates & Taxes	879	764	772	764	764
Rent	17,427	17,427	(52,281)	-	-

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Departmental Trading Statements For the Quarter
April 2020 To June 2020

	Apr 19 - Jun 19	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20
Repairs & Maintenance	2,127	5,782	8,359	4,693	5,659
Security	129	473	273	363	827
Superannuation	2,513	2,057	1,959	3,223	14,355
Telephone	3,351	3,612	3,502	3,810	3,596
Trade Waste	5,077	5,281	4,936	5,027	2,460
Transport & Travel	-	-	-	-	-
Under/ Over Banking	534	1,674	891	(634)	3,055
Wages - Other	34,670	32,704	36,849	37,300	22,142
Wages - Job Keeper	-	-	-	-	138,000
Workers Compensation	820	3,999	3,999	9,025	4,342
Water Rates	2,191	1,722	1,959	4,017	1,308
	251,811	257,043	277,282	263,528	335,404
Net Profit					
Before Income Tax	(40,282)	570	(106,993)	17,242	(156,696)

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Departmental Trading Statements For the Quarter
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Apr 19 - Jun 19 Jul 19 - Sep 19 Oct 19 - Dec 19 Jan 20 - Mar 20 Apr 20 - Jun 20

Sundry Income - (Note 1)					
Members Subscriptions	3,694	3,694	4,150	3,808	3,808
Other Commissions	654	595	966	97	-
ATM Commissions	5,171	5,227	7,726	4,049	3,335
Auditorium Hire	273	91	136	-	-
Kids Activity Packs	-	-	-	-	-
Bowling Club Greens Contribution	1,214	828	2,024	1,096	406
Callala Club Shirts	-	-	27	-	-
Cash Flow Boost Income	-	-	-	37,647	12,353
Interest Income	703	354	158	192	181
Insurance Recoveries	-	-	609	11,100	-
Advertising Income	-	-	-	-	-
Donations	209	122	105	150	43
Entertainment	-	-	-	-	-
Sundry Income	346	35,936	1,301	4,071	198
Telephone	-	-	-	-	-
Profit on Sale of NC Asset	-	-	-	-	-
Sub Group Income	-	-	-	-	-
Wages Subsidy - Job Keeper	-	-	-	-	138,000
Wages Subsidy - Other	-	-	-	-	2,199
Financial Support Grant	-	-	-	-	10,000
TGS Capital Reimbursements	-	-	-	-	-
	12,263	46,846	17,203	62,209	170,523
Courtesy Bus Expenses - (Note 2)					
Wages	-	-	-	-	-
Other Expenses	3,560	3,897	4,185	3,705	3,436
	3,560	3,897	4,185	3,705	3,436

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Departmental Trading Statements For the Quarter
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Apr 19 - Jun 19 Jul 19 - Sep 19 Oct 19 - Dec 19 Jan 20 - Mar 20 Apr 20 - Jun 20

Sub Group Income					
Income					
Mens Bowls Income	9,125	10,350	12,130	9,293	1,746
Womens Bowls Income	4,288	4,866	3,874	3,980	828
Mens Golf Income	3,690	3,158	3,706	4,315	2,831
Womens Golf Income	1,025	368	622	-	-
Vets Golf Income	3,297	4,399	4,482	4,442	2,307
Fishing Club Income	3,553	2,419	1,794	1,028	248
	24,978	25,560	26,608	23,059	7,960
Less Expenditure					
Mens Bowls Expenses	7,787	10,509	11,943	7,262	718
Womens Bowls Expenses	2,738	3,972	3,470	2,131	368
Mens Golf Expenses	4,693	2,118	5,578	3,279	875
Womens Golf Expenses	1,583	315	1,598	361	50
Vets Golf Expenses	2,934	2,643	3,053	2,516	833
Fishing Club Expenses	1,690	2,637	2,061	1,614	55
	21,426	22,194	27,703	17,164	2,899
Net Profit Transferred to Profit & Loss Statement	3,552	3,367	(1,095)	5,894	5,061
Entertainment & Promotion Expenses (Note 3)					
Net Special Events	0	-21	-4744	375	0
Entertainment	12642	12266	13247	11023	1007
Raffle	(92)	1,751	(4,937)	(5,276)	1,741
Bingo	2,266	2,544	4,727	972	525
Kids Club	0	0	0	0	0
Major Draw	900	900	900	600	375
Members Birthday	1,711	1,590	1,789	1,364	185
National Poker League	6,229	6,645	5,619	5,244	1,330
Promotions	734	450	420	360	20
Childrens Christmas Party	121	-	-	-	-
Sky Channel & Astar	12,338	12,338	12,247	12,129	-
	36,849	38,462	29,268	26,790	5,183

CALLALA RSL COUNTRY CLUB LTD
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Departmental Trading Statements For the Quarter
April 2020 To June 2020

Apr 19 - Jun 19 Jul 19 - Sep 19 Oct 19 - Dec 19 Jan 20 - Mar 20 Apr 20 - Jun 20

General Expenses - (Note 4)					
AGM Election Expenses	-	-	-	-	-
Computer Expenses	281	961	297	297	297
Consultancy	-	-	-	-	-
Filing Fees	-	-	-	-	-
Fines	-	-	-	-	-
Flowers	-	-	-	-	-
Hire of Plant & Equipment	810	830	830	830	-
Hygiene	2,065	2,923	2,885	4,342	1,744
Legal Fees	-	-	-	(221)	-
Licence Fees	570	488	631	685	135
Lucky Badge	3,818	2,818	4,909	1,091	2,591
Safety	1,419	1,490	2,141	2,800	1,475
Staff Meals & Drinks	-	-	-	-	-
Staff Training & Welfare	-	(237)	200	-	54
Subscriptions	968	1,044	1,028	938	966
Sundry Expenses	152	300	337	98	10
	10,082	10,616	13,258	10,859	7,273

Callala RSL Country Club Ltd
Summary of Trading Results for the - QUARTER ENDING JUNE 2020

CONSOLIDATED PROFIT & LOSS ACCOUNT	Current Period			Year-to-Date		
	This Year	Last Year	Variance	This Year	Last Year	Variance
<u>Income</u>						
Bar Net Profit	36,386	55,073	(18,687)	96,923	128,845	(31,922)
Bistro Net Profit	(3,017)	1,245	(4,262)	(12,915)	37,234	(50,149)
Poker Machines Net Profit	(35,583)	171,840	(207,423)	138,663	356,537	(217,875)
Golf Course Net Profit	2,460	(42,941)	45,401	(21,543)	(53,668)	32,125
Keno Net Profit	3,042	5,844	(2,803)	10,960	12,693	(1,733)
TAB Net Profit	(164)	4,652	(4,817)	3,703	8,687	(4,984)
Other Net Income	175,584	15,815	159,769	243,687	30,193	213,494
Total Net Income	178,707	211,529	(32,822)	459,478	520,522	(61,044)
<u>Less General Expenses</u>						
Courtesy Bus Expenses	3,436	3,560	(124)	7,141	9,889	(2,749)
Depreciation	48,888	51,343	(2,455)	99,922	100,760	(838)
Entertainment & Promotion Expenses	5,183	36,849	(31,667)	31,973	67,496	(35,523)
Interest	974	1,227	(253)	1,981	2,148	(167)
Other Wages & Super	178,839	37,717	141,122	79,441	74,999	4,442
Other Expenses	98,082	121,115	(23,034)	378,471	259,756	118,715
	335,402	251,811	83,591	598,929	515,048	83,881
Net Profit/(Loss)	(156,695)	(40,282)	(116,413)	(139,451)	5,474	(144,925)
Add Back:						
Depreciation	48,888	51,343	(2,455)	99,922	100,760	(838)
Interest	974	1,227	(253)	1,981	2,148	(167)
Net Profit before Depreciation and Interest (EBITDA)	(106,833)	12,288	(119,120)	(37,548)	108,382	(145,930)
Less:						
Loan Repayments	26,842	16,952	9,890	136,016	32,105	103,911
Capital Expenditure	7,320	47,364	(40,044)	29,271	53,111	(23,840)
Profit on Sale of Poker Machines	-	-	-	-	-	-
Net Cash Surplus / (Deficiency)	(140,994)	(52,028)	(88,967)	(202,835)	23,166	(226,001)

Callala RSL Country Club Ltd
Cashflow Budget Comparison for the - QUARTER ENDING JUNE 2020

CAPITAL EXPENDITURE

Details

	Quarter	YTD
400L Linkage Sprayer	3,900	
Bistro Register for Ipads	1,500	
Boiler Element for Dishwasher	740	
2 x Ipads	1,180	
	<u>7,320</u>	<u>29,271</u>

Callala RSL Country Club Ltd
Summary of Wages and Associated Costs
FOR THE YEAR TO DATE

TOTAL WAGES

(including Provision for Annual and Long Service Leave, Compulsory Superannuation and Workers Compensation Insurance)

	This Year	Last Year	Variance
Bar	88,198	168,467	(80,270)
Course	33,022	49,340	(16,318)
Poker Machines	4,229	8,867	(4,637)
Bistro	135,164	152,366	(17,203)
Bus	-	-	-
Other Wages	59,441	68,617	(9,176)
Jobkeeper Wages	138,000	-	138,000
Superannuation	42,394	41,317	1,077
Workers Compensation Insurance	13,367	4,732	8,635
Total	513,815	493,705	20,109

Note: wages and associated costs for year-to-date are up on last year by: \$20,109 4.1%

Callala RSL Country Club Ltd
Summary of Gross Revenue
FOR THE YEAR TO DATE

TOTAL REVENUE

		This Year	Last Year	Variance	
Bar	26%	352,664	564,075	(211,410)	-37%
Bistro	19%	261,593	375,411	(113,818)	-30%
Course	5%	71,050	97,188	(26,138)	-27%
Poker Machines	31%	424,023	625,569	(201,545)	-32%
Keno	1%	11,815	14,218	(2,403)	-17%
TAB	0%	4,031	9,015	(4,984)	-55%
Other Income	17%	232,732	26,128	206,603	791%
Total		<u>1,357,909</u>	<u>1,711,604</u>	<u>(353,695)</u>	

Note: total gross revenue for the year is down on last year by : -20.66%

Clubs with an Earnings Before Interest, Tax, Depreciation, Amortisation, Rent and Donations of 15% or less are considered to be "at risk".
 Current year EBITDAR for Callala this year is: **(\$37,548)** **-3%** \$108,382 *6% Last year*

Callala RSL Country Club Ltd
BALANCE SHEET SUMMARY
AS AT 30 JUNE 2020

BANK ACCOUNT BALANCES

	This quarter	Last quarter	Variance
- Commonwealth Account	18,710	2,409	16,301
- CBA Savings Account	-	-	-
- Bendigo Accounts	165,711	120,412	45,299
- Bendigo Savings Account	301,977	451,807	(149,830)
- Other bank accounts (including sub groups)	-	-	-
- Cash on hand	110,000	11,007	98,993
	<u>596,398</u>	<u>585,635</u>	<u>10,763</u>

Stock on Hand

- Stock on Hand	70,606	71,514	(908)
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LOAN ACCOUNT BALANCES

- Toro Finance	-	597	(597)
- Yamaha Finance	17,176	19,497	(2,321)
- Debentures	-	-	-
- Lease Liabilities	902,795	908,086	(5,291)
	<u>919,972</u>	<u>928,180</u>	<u>(8,208)</u>

CREDITORS & ACCRUED EXPENSES

	220,600	227,667	(7,067)
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PROVISION FOR EMPLOYEE ENTITLEMENTS

- Annual Leave	29,225	46,574	(17,349)
- Long Service Leave	34,239	34,183	56
	<u>63,464</u>	<u>80,757</u>	<u>(17,293)</u>