

CALLALA RSL COUNTRY CLUB LIMITED



Quarterly Board Report For The Period Ended 30th September 2020



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

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
BAR TRADING							
Sales							
58,101		43,236		118,061		136,612	
184,502		155,141		420,168		534,464	
23,274		24,430		58,472		78,513	
12,662		12,507		32,315		49,011	
315		680		751		1,470	
1,178		-		2,928		-	
<u>280,031</u>		<u>235,995</u>		<u>632,696</u>		<u>800,069</u>	
Less: Cost of Goods Sold							
121,961		106,209		280,097		354,680	
2,473		1,896		6,145		6,354	
<u>124,434</u>		<u>108,104</u>		<u>286,242</u>		<u>361,034</u>	
<u>155,598</u>	55.6%	<u>127,890</u>	54.2%	<u>346,454</u>	54.8%	<u>439,035</u>	54.9%
Gross Profit							
Gross Profit Percentage							
Add: Other Income							
3,000		-		9,616		10,536	
Less: Expenditure							
465		1,615		1,491		3,280	
1,488		1,489		4,434		4,418	
0		1,598		0		5,368	
3,814		7,286		12,193		23,290	
40,151	14.3%	76,690	32.5%	128,349	20.3%	245,158	30.6%
<u>45,919</u>		<u>88,678</u>		<u>146,468</u>		<u>281,514</u>	
<u>112,678</u>	40.2%	<u>39,213</u>	16.6%	<u>209,602</u>	33.1%	<u>168,058</u>	21.0%
Net Profit Transferred to Profit & Loss Statement							

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This Year	%	Last Year	%	This Year	%	Last Year	%
				BISTRO ACCOUNT			
155,327		148,305		416,921		523,716	
656		-		1,949		-	
<u>155,983</u>		<u>148,305</u>		<u>418,869</u>		<u>523,716</u>	
71,591		63,107		185,793		217,681	
84,392	54%	85,198	57%	233,076	56%	306,035	58%
				Less			
				Cost of Sales			
				Gross Profit			
				Add: Other Income			
				Bistro Rent			
-		-		-		-	
-		-		-		-	
				Less: Expenditure			
				Repairs & Maintenance			
				Requisites			
				Electricity & Gas			
				Member Points/ Voucher Expense			
				Superannuation			
				Uniforms			
				Wages			
1,577		4,284		7,833		9,386	
2,905		-		5,096		564	
3,526		4,450		8,674		13,099	
0		1,004		0		3,450	
8,152		6,937		20,993		21,412	
20		-		20		-	
85,813		73,023		220,977		225,389	
<u>101,994</u>		<u>89,698</u>		<u>263,593</u>		<u>273,300</u>	
<u>(17,602)</u>		<u>(4,500)</u>		<u>(30,517)</u>		<u>32,735</u>	
				Net Profit Transferred to Profit & Loss Statement			

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		POKER MACHINE TRADING				
1,711,407	997,922	Gross Clearances	3,263,225	2,912,647		
7,230	-	Poker Machine Sales Points Income	14,882	-		
(1,218,425)	(670,887)	Less: Payouts	(2,362,462)	(1,968,633)		
500,212	327,035		915,646	944,014		
4,295	4,295	GST Rebate Received	12,885	12,885		
42,524	-	Lease Relief Income (TGS)	42,524	-		
547,031	331,330		971,055	956,899		
		Less: Expenditure				
4,675	4,651	Central Monitoring	10,480	13,875		
-	227	Depreciation	-	3,478		
113,849	-	Lease Amortisation	339,072	-		
20,042	-	Interest Lease Expense	25,252	-		
0	6,756	Member Points/ Voucher Expense	1	19,842		
2,027	2,590	Community Surcharge Donations	4,576	5,955		
-	-	Repairs & Maintenance	-	-		
101,071	30,627	Supplementary Tax	143,013	81,653		
140	392	Superannuation	542	1,234		
-	91,169	TGS payments	-	270,539		
1,474	4,124	Wages	5,703	12,991		
243,278	140,536		528,639	409,568		
303,754	190,794	Net Profit Transferred to Profit & Loss Statement	442,416	547,331	18.79%	
17.75%	19.12%		13.56%			

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Current Period		Last Year		Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
GOLF COURSE ACCOUNT							
Sales							
3,996		2,455		9,875		9,399	
3,996		2,455		9,875		9,399	
Less: Cost of Goods Sold							
2,742		2,048		5,939		7,616	
2,742		2,048		5,939		7,616	
1,253	31.4%	408	16.6%	3,936	39.9%	1,783	19.0%
Gross Profit							
Gross Profit Percentage							
Income							
-		-		1,050		2,194	
493		452		533		12,124	
1,500		3,675		1,880		4,794	
-		-		-		-	
22,297		14,481		55,262		58,876	
8,298		7,562		24,893		22,546	
-		-		-		500	
-		-		409		867	
-		-		-		-	
-		-		-		-	
10,914		7,841		24,645		29,298	
43,502		34,010		108,673		131,199	

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2,612	2,185	Less: Expenditure		
4,241	4,179	Affiliation Fees	7,155	6,777
-	-	Amortisation of Development Costs	12,631	12,403
3,661	6,490	Bank Charges	-	-
(252)	1,319	Depreciation	14,012	19,256
10,860	18,162	General Expenses	1,486	3,381
-	6,329	Golf Course Maintenance	37,092	71,069
-	-	Golf Cart Lease	-	21,885
347	678	Link Fees	-	-
-	-	Postage, Printing & Stationery	1,895	2,153
330	-	Presentation & Catering	57	47
2,314	1,975	Sponsorships	330	-
109	109	Superannuation	5,451	6,663
211	-	Telephone	327	327
24,356	20,793	Uniforms & Clothing	371	357
-	-	Wages	57,377	70,132
		Wastage	-	-
<u>48,788</u>	<u>62,219</u>		<u>138,184</u>	<u>214,450</u>
<u>(4,033)</u>	<u>(27,801)</u>	Net Profit Transferred to Profit & Loss Statement	<u>(25,575)</u>	<u>(81,469)</u>

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Current Period		Last Year		Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
KENO TRADING ACCOUNT							
Income							
12,551		6,937		24,366		21,154	
-		-		-		-	
<u>12,551</u>		<u>6,937</u>		<u>24,366</u>		<u>21,154</u>	
Less Expenditure							
532		570		1,058		1,766	
150		150		450		450	
14		14		43		43	
<u>696</u>		<u>734</u>		<u>1,550</u>		<u>2,259</u>	
<u>11,855</u>		<u>6,202</u>		<u>22,815</u>		<u>18,895</u>	
TAB TRADING ACCOUNT							
Income							
-		-		-		-	
2,765		4,043		6,796		13,058	
<u>2,765</u>		<u>4,043</u>		<u>6,796</u>		<u>13,058</u>	
Less: Expenditure							
-		-		-		-	
150		150		450		450	
14		14		43		43	
<u>164</u>		<u>164</u>		<u>493</u>		<u>493</u>	
<u>2,601</u>		<u>3,879</u>		<u>6,303</u>		<u>12,565</u>	

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This Year	%	Last Year	%	This Year	%	Last Year	%
				Income			
112,678		39,213		209,602		168,058	
(17,602)		(4,500)		(30,517)		32,735	
303,754		190,794		442,416		547,331	
(4,033)		(27,801)		(25,575)		(81,469)	
11,855		6,202		22,815		18,895	
2,601		3,879		6,303		12,565	
188,884		46,846		421,616		72,975	
8,728		3,367		19,683		7,431	
-		-		-		-	
606,865		257,999		1,066,343		778,521	
				Less Expenditure			
6,900		6,600		19,875		19,350	
-		-		-		-	
1,857		4,081		8,325		9,477	
1,336		1,356		4,048		4,053	
14,265		14,387		42,515		43,587	
6,430		3,932		15,553		13,325	
-		-		-		3,480	
19,159		19,159		49,250		57,477	
17,441		17,359		44,045		54,917	
4,055		3,897		11,195		13,786	
29,968		28,149		88,343		80,763	
76		-		76		286	
-		-		-		25	
27,412		38,848		59,384		106,344	
15,084		15,437		41,717		49,995	
10,741		10,616		28,873		32,610	
-		-		-		4,545	
940		2,728		3,854		9,214	
23,669		-		70,493		-	
-		-		-		-	
127		1,768		(136)		9,152	
11,063		11,447		32,830		30,402	

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975	297	Interest Paid	2,956	2,444
1,879	1,873	Printing, Postage & Stationery	5,010	5,360
635	764	Rates & Taxes	2,162	2,512
(0)	17,427	Rent	(0)	52,281
8,102	5,782	Repairs & Maintenance	18,454	14,537
311	473	Security	1,501	1,258
8,063	2,057	Superannuation	25,642	7,308
3,630	3,612	Telephone	11,036	10,365
4,181	5,281	Trade Waste	11,668	14,016
-	-	Transport & Travel	-	273
427	1,674	Under/ Over Banking	2,848	2,532
37,094	32,704	Wages - Other	96,535	101,321
93,750	-	Wages - Job Keeper	231,750	-
4,390	3,999	Workers Compensation	17,757	8,731
1,896	1,722	Water Rates	7,220	6,749
<u>355,853</u>	<u>257,429</u>		<u>954,782</u>	<u>772,477</u>
		Net Profit		
<u>251,012</u>	<u>570</u>	Before Income Tax	<u>111,561</u>	<u>6,045</u>

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				Sundry Income			
3,808		3,694		Members Subscriptions	11,424	11081	
293		595		Other Commissions	390	2,225	
6,337		5,227		ATM Commissions	13,721	14,487	
236		91		Auditorium Hire	236	364	
-		-		Kids Activity Packs	-	-	
1,337		828		Bowling Club Greens Contribution	2,839	3,716	
-		-		Callala Club Shirts	-	-	
50,000		-		Cash Flow Boost Income	100,000	-	
172		354		Interest Income	545	1,568	
-		35,364		Insurance Recoveries	11,100	35,364	
-		-		Advertising Income	-	-	
110		122		Donations	303	1,256	
-		-		Entertainment	-	-	
591		572		Sundry Income	4,860	2,914	
-		-		Telephone	-	-	
-		-		Profit on Sale of NC Asset	-	-	
126,000		-		Wages Subsidy - Job Keeper	264,000	-	
-		-		Wages Subsidy - Other	2,199	-	
-		-		Financial Support Grant	10,000	-	
-		-		TGS Capital Reimbursements	-	-	
<u>188,884</u>		<u>46,846</u>			<u>421,616</u>	<u>72,975</u>	
				Courtesy Bus Expenses			
-		-		Wages	-	-	
4,055		3,897		Other Expenses	11,195	13,786	
<u>4,055</u>		<u>3,897</u>			<u>11,195</u>	<u>13,786</u>	

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
SUB GROUP INCOME							
Income							
15,677		15,217		Callala RSL Bowling Club	31,524	43,974	
4,709		3,158		Mens Golf Income	11,855	6,848	
-		368		Womens Golf Income	-	1,393	
3,158		4,399		Vets Golf Income	9,908	7,696	
1,703		2,419		Fishing Club Income	2,979	7,703	
<u>25,247</u>		<u>25,560</u>			<u>56,266</u>	<u>67,613</u>	
Less Expenditure							
7,852		10,509		Mens Bowls Expenses	15,833	24,168	
2,311		3,972		Womens Bowls Expenses	4,810	8,771	
2,419		2,118		Mens Golf Expenses	6,573	10,433	
196		315		Womens Golf Expenses	607	2,204	
1,994		2,643		Vets Golf Expenses	5,344	9,111	
1,747		2,637		Fishing Club Expenses	3,416	5,496	
<u>16,518</u>		<u>22,194</u>			<u>36,582</u>	<u>60,182</u>	
<u>8,728</u>		<u>3,367</u>		Net Profit Transferred to Profit	<u>19,683</u>	<u>7,431</u>	
				& Loss Statement			

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				Entertainment & Promotion Expenses			
-		365		375		365	
8,763		12,266		20,792		35,782	
(94)		1,751		(3,629)		(3,612)	
1,626		2,544		3,122		7,417	
-		-		-		-	
1,125		900		2,100		2,650	
1,332		1,590		2,881		5,075	
4,211		6,645		10,785		19,406	
380		450		760		1,604	
-		-		-		121	
10,070		12,338		22,199		37,536	
27,412		38,848		59,384		106,344	

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				General Expenses			
-		-		-		-	
838		961		1,433		1,741	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		-		-		-	
830		830		1,660		2,449	
3,431		2,923		9,517		8,316	
-		-		(221)		-	
-		488		820		1,688	
1,182		2,818		4,864		10,454	
2,799		1,490		7,073		4,451	
-		-		-		-	
-		(237)		54		(237)	
1,050		1,044		2,955		2,976	
611		300		719		772	
<u>10,741</u>		<u>10,616</u>		<u>28,873</u>		<u>32,610</u>	

CALLALA RSL COUNTRY CLUB LTD

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BALANCE SHEET AS AT

September 2020

	September 2020		June 2019	
Current Assets				
Cash on Hand	130,000		100,000	
Other Debtors	73,788		0	
Cash at Bank	831,269		314,235	
Prepayments	57,085		61,977	
Stock on Hand	75,748	1,167,889	79,775	555,987
Non Current Assets				
Golf Course Clearing & Construction	1,061,638		1,055,524	
Less: Amortisation	-860,284	201,354	-843,430	212,094
Golf Course Pump	87,320	87,320	87,320	87,320
Bowling Green Construction	413,970		413,970	
Less: Amortisation	-286,030	127,941	-281,417	132,553
Bar Renovations & Improvements	285,869		285,869	
Less: Accumulated Depreciation	-233,393	52,476	-227,470	58,399
Bistro Extensions	197,649		197,649	
Less: Accumulated Depreciation	-197,649	0	-197,649	0
Furniture & Fittings	950,285		843,208	
Less: Accumulated Depreciation	-460,512	489,773	-404,103	439,105
Plant & Equipment	762,312		762,312	
Less: Accumulated Depreciation	-888,814	-126,502	-821,417	-59,105
Plant & Equipment - Kitchen	29,962		29,962	
Less: Accumulated Depreciation	-79,109	-49,147	-62,812	-32,850
Poker Machines	39,651		39,651	
Less: Accumulated Depreciation	-39,501	150	-39,501	150
Leasehold Improvements	2,684,340		2,684,340	
Less: Amortisation	-1,486,185	1,198,155	-1,433,887	1,250,453
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	-942,327	462,391	0	0
Poker Machine Entitlements	72,896	72,896	72,896	72,896
		2,516,807		2,161,016
Total Assets		<u>3,684,696</u>		<u>2,717,003</u>
Current Liabilities				
Trade & Other Creditors & Accrued Charges	293,643		165,559	
Sub Club Loans	0		0	
Toro Finance	11,360		4,104	
Yamaha Finance	9,355		9,271	
Lease Liabilities	467,611		0	
Debenture	0		0	
Other Income in Advance	0		0	
Poker Machine Tax Rebate	11,453		-5,727	
Subscriptions In Advance	23,931		28,730	
Provision for PM Jackpot	20,684		16,005	
Provision for Annual Leave	40,139		40,317	
Provision for Long Service Leave	34,366	912,542	30,011	288,270
Non-Current Liabilities				
Toro Finance	36,442		0	
Yamaha Finance	5,496		14,851	
Lease Liabilities	311,766		0	
Debenture	0		0	
		353,704		14,851
Total Liabilities		<u>1,266,245</u>		<u>303,121</u>
Net Assets		<u>2,418,451</u>		<u>2,413,882</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		111,561		6,045
		<u>2,418,451</u>		<u>2,413,882</u>

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

BAR TRADING					
Sales					
Spirits	43,236	43,114	46,345	13,615	58,101
Bulk Beer	155,141	211,778	181,206	54,461	184,502
Wine	24,430	32,674	27,943	7,255	23,274
Soft Drinks	12,507	19,235	16,590	3,064	12,662
Sundries	680	1,358	297	139	315
Bar Sales Points Income	-	7,461	1,407	343	1,178
	235,995	315,619	273,787	78,877	280,031
Less: Cost of Goods Sold					
Purchases	106,209	149,395	124,288	33,848	121,961
Freight	1,896	2,528	2,311	1,360	2,473
	108,104	151,923	126,599	35,209	124,434
Gross Profit	127,890	163,696	147,188	43,668	155,598
Gross Profit Percentage	54.2%	51.9%	53.8%	55.4%	55.6%
Add: Other Income					
Rebates	-	10,917	-	6,616	3,000
Less: Expenditure					
Repairs & Maintenance	1,615	(1,581)	706	320	465
Depreciation	1,489	1,489	1,472	1,474	1,488
Member Points/ Voucher Expense	1,598	(5,369)	0	-	0
Superannuation	7,286	8,028	7,329	1,050	3,814
Wages	76,690	84,508	77,144	11,054	40,151
	88,678	87,075	86,651	13,898	45,919
Net Profit Transferred to Profit & Loss Statement	39,213	87,537	60,537	36,386	112,678
Wages Percentage	32.5%	26.8%	28.2%	14.0%	14.3%
Net Profit Percentage	16.6%	27.7%	22.1%	46.1%	40.2%

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

BISTRO ACCOUNT					
Sales	148,305	212,977	198,081	63,512	155,327
Bistro Sales Points Income	-	4,892	1,015	278	656
	148,305	217,869	199,096	63,790	155,983
Less					
Cost of Sales	63,493	96,413	86,856	27,347	71,591
Gross Profit	84,812	121,455	112,240	36,443	84,392
	57%	57%	57%	57%	54%
Add: Other Income					
Bistro Rent	-	-	-	-	-
	-	-	-	-	-
Less: Expenditure					
Repairs & Maintenance	4,284	4,420	4,535	1,721	1,577
Requisites	-	-	1,251	939	2,905
Electricity & Gas	4,450	3,806	3,143	2,006	3,526
Member Points/ Voucher Expense	1,004	(3,449)	(0)	-	0
Superannuation	6,937	10,008	9,822	3,019	8,152
Uniforms	-	-	-	-	20
Wages	73,023	105,348	103,388	31,776	85,813
	89,698	120,133	122,138	39,460	101,994
Net Profit Transferred to Profit & Loss Statement	(4,886)	1,322	(9,898)	(3,017)	(17,602)

CALLALA RSL COUNTRY CLUB LTD
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Departmental Trading Statements For the Quarter
July 2020 To September 2020

	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20	Jul 20 - Sep 20
POKER MACHINE TRADING					
Gross Clearances	997,922	1,081,239	1,092,599	459,219	1,711,407
Poker Machine Sales Points Income	-	27,196	5,645	2,007	7,230
Less: Payouts	(670,887)	(787,963)	(775,480)	(368,556)	(1,218,425)
	327,035	320,472	322,764	92,670	500,212
GST Rebate Received	4,295	4,295	4,295	4,295	4,295
	-	-	-	-	42,524
	331,330	324,767	327,059	96,965	547,031
Less: Expenditure					
Central Monitoring	4,651	4,668	4,668	1,137	4,675
Depreciation	227	-	-	-	-
Lease Amortisation	-	451,683	112,611	112,612	113,849
Interest Lease Expense	-	59,397	-	5,210	20,042
Member Points/ Voucher Expense	6,756	(19,842)	0	-	0
Community Surcharge Donations	2,590	2,405	1,780	770	2,027
Repairs & Maintenance	-	-	-	-	-
Supplementary Tax	30,627	36,464	30,270	11,672	101,071
Superannuation	392	423	302	100	140
TGS payments	91,169	(270,539)	-	-	-
Wages	4,124	4,448	3,181	1,048	1,474
	140,536	269,106	152,813	132,548	243,278
Net Profit Transferred to Profit & Loss Statement	190,794	55,661	174,246	(35,583)	303,754
Net Profit Percentage	57.6%	17.1%	53.3%	-36.7%	55.5%

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Departmental Trading Statements For the Quarter
July 2020 To September 2020

	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20	Jul 20 - Sep 20
GOLF COURSE ACCOUNT					
Income					
Shop Sales	2,455	4,841	3,573	2,306	3,996
	2,455	4,841	3,573	2,306	3,996
Less: Expenditure					
Purchases	2,048	3,862	1,844	1,353	2,742
	2,048	3,862	1,844	1,353	2,742
Gross Profit	408	978	1,729	954	1,253
Gross Profit Percentage	17%	20%	48%	41%	31%
Other Income					
Advertising	-	-	900	150	-
Competition Fees	452	1,941	40	-	493
Donations	3,675	2,160	380	-	1,500
Fundraising	-	-	-	-	-
Green Fees	14,481	27,358	16,228	16,737	22,297
Memberships	7,562	10,645	8,298	8,298	8,298
Sponsorships	-	-	-	-	-
Sundry Income	-	-	409	-	-
Interest Income	-	-	-	-	-
Apprenticeship Rebates	-	-	-	-	-
Golf Cart Hire	7,841	14,955	8,782	4,950	10,914
	34,010	57,058	35,036	30,135	43,502
Other Expenses					
Affiliation Fees	2,185	2,480	2,345	2,198	2,612
Amortisation of Development Costs	4,179	4,223	4,192	4,198	4,241
Bank Charges	-	-	-	-	-
Depreciation	6,490	6,488	6,240	4,111	3,661
General Expenses	1,319	2,189	1,604	134	(252)
Golf Course Maintenance	18,162	25,441	19,097	7,136	10,860
Golf Cart Lease	6,329	(10,548)	-	-	-
Link Fees	-	-	-	-	-
Postage, Printing & Stationery	678	948	1,204	345	347
Presentation & Catering	-	4,409	-	57	-
Sponsorships	-	-	-	-	330
Superannuation	1,975	2,464	2,240	897	2,314
Telephone	109	109	109	109	109
Uniforms & Clothing	-	65	160	-	211
Wages	20,793	25,939	23,579	9,443	24,356
Wastage	-	-	-	-	-
	62,219	64,207	60,769	28,628	48,788
Net Profit Transferred to Profit					

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	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20	Jul 20 - Sep 20
& Loss Statement	(27,801)	(6,170)	(24,003)	2,461	(4,032)
KENO TRADING ACCOUNT					
Income					
Commissions Received	6,937	8,293	8,609	3,206	12,551
Bonus Commission	-	2,804	-	-	-
	6,937	11,097	8,609	3,206	12,551
Less Expenditure					
Keno Stationery					
Repairs & Maintenance	570	570	526	-	532
Wages	150	150	150	150	150
Superannuation	14	14	14	14	14
	734	734	690	164	696
Net Profit Transferred to Profit & Loss Statement	6,202	10,362	7,919	3,042	11,855
TAB TRADING ACCOUNT					
Income					
Mug Punter	-	-	-	-	-
Tab Commissions	4,043	5,812	4,031	-	2,765
	4,043	5,812	4,031	-	2,765
Less: Expenditure					
TAB Expenses	-	180	-	-	-
Wages	150	150	150	150	150
Superannuation	14	14	14	14	14
	164	344	164	164	164
Net Profit (Loss) Transferred to Profit & Loss Statement	3,879	5,467	3,867	(164)	2,601

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	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20	Jul 20 - Sep 20
Income					
Profit (Loss) from Bar Trading	39,213	87,537	60,537	36,386	112,678
Profit (Loss) from Bistro Account	(4,886)	1,322	(9,898)	(3,017)	(17,602)
Profit (Loss) from Poker Machine Trading	190,794	55,661	174,246	(35,583)	303,754
Profit (Loss) from Golf Course Trading	(27,801)	(6,170)	(24,003)	2,461	(4,032)
Profit (Loss) from Keno Trading	6,202	10,362	7,919	3,042	11,855
Profit (Loss) from TAB Trading	3,879	5,467	3,867	(164)	2,601
Sundry Income	46,846	17,203	62,209	170,523	188,884
Sub Group Income	3,367	(1,095)	5,894	5,061	8,728
Profit (Loss) on sale of Non Current Assets	-	-	-	-	-
	257,613	170,289	280,771	178,707	606,866
Less Expenditure					
Accounting Services	6,600	6,600	6,375	6,600	6,900
Auditors Remuneration	-	-	-	-	-
Advertising & Sponsorships	4,081	2,539	5,170	1,297	1,857
Affiliation Fees	1,356	1,371	1,356	1,356	1,336
Amortisation	14,387	14,397	14,131	14,119	14,265
Bank Charges	3,932	4,971	6,921	2,203	6,430
Bad Debts Expense	-	-	-	-	-
Bowling Green Maintenance	19,159	19,159	19,159	10,932	19,159
Cleaning Materials & Laundry	17,359	15,867	15,818	10,787	17,441
Courtesy Bus Expenses	3,897	4,185	3,705	3,436	4,055
Depreciation	28,149	30,073	29,191	29,184	29,968
Directors Expenses	-	267	-	-	76
Donations	-	-	-	-	-
Entertainment & Promotion Expenses	38,462	29,268	26,790	5,183	27,412
Electricity & Gas	15,437	16,942	16,590	10,044	15,084
General Expenses	10,616	13,258	10,859	7,273	10,741
Honorarium Expense	-	-	-	-	-
Leasing Charges	2,728	2,224	2,224	689	940
Lease Amortisation	-	81,079	23,411	23,413	23,669
Lease Interest Expense	0	0	0	0	0
Long Service and Annual Leave Provision	1,768	10,549	(1,207)	944	127
Insurance	11,447	9,957	12,014	9,754	11,063
Interest Paid	297	1,004	1,007	974	975
Printing, Postage & Stationery	1,873	2,352	2,425	706	1,879
Rates & Taxes	764	772	764	764	635
Rent	17,427	(52,281)	-	-	(0)

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Departmental Trading Statements For the Quarter
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	Jul 19 - Sep 19	Oct 19 - Dec 19	Jan 20 - Mar 20	Apr 20 - Jun 20	Jul 20 - Sep 20
Repairs & Maintenance	5,782	8,359	4,693	5,659	8,102
Security	473	273	363	827	311
Superannuation	2,057	1,959	3,223	14,355	8,063
Telephone	3,612	3,502	3,810	3,596	3,630
Trade Waste	5,281	4,936	5,027	2,460	4,181
Transport & Travel	-	-	-	-	-
Under/ Over Banking	1,674	891	(634)	3,055	427
Wages - Other	32,704	36,849	37,300	22,142	37,094
Wages - Job Keeper	-	-	-	138,000	93,750
Workers Compensation	3,999	3,999	9,025	4,342	4,390
Water Rates	1,722	1,959	4,017	1,308	1,896
	257,043	277,282	263,527	335,402	355,853
Net Profit					
Before Income Tax	570	(106,993)	17,243	(156,694)	251,013

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Sundry Income - (Note 1)					
Members Subscriptions	3,694	4,150	3,808	3,808	3,808
Other Commissions	595	966	97	-	293
ATM Commissions	5,227	7,726	4,049	3,335	6,337
Auditorium Hire	91	136	-	-	236
Kids Activity Packs	-	-	-	-	-
Bowling Club Greens Contribution	828	2,024	1,096	406	1,337
Callala Club Shirts	-	27	-	-	-
Cash Flow Boost Income	-	-	37,647	12,353	50,000
Interest Income	354	158	192	181	172
Insurance Recoveries	-	609	11,100	-	-
Advertising Income	-	-	-	-	-
Donations	122	105	150	43	110
Entertainment	-	-	-	-	-
Sundry Income	35,936	1,301	4,071	198	591
Telephone	-	-	-	-	-
Profit on Sale of NC Asset	-	-	-	-	-
Sub Group Income	-	-	-	-	-
Wages Subsidy - Job Keeper	-	-	-	138,000	126,000
Wages Subsidy - Other	-	-	-	2,199	-
Financial Support Grant	-	-	-	10,000	-
TGS Capital Reimbursements	-	-	-	-	-
	46,846	17,203	62,209	170,523	188,884
Courtesy Bus Expenses - (Note 2)					
Wages	-	-	-	-	-
Other Expenses	3,897	4,185	3,705	3,436	4,055
	3,897	4,185	3,705	3,436	4,055

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Sub Group Income					
Income					
Callala RSL Bowling Club	15,217	16,004	13,273	2,574	15,677
Mens Golf Income	3,158	3,706	4,315	2,831	4,709
Womens Golf Income	368	622	-	-	-
Vets Golf Income	4,399	4,482	4,442	2,307	3,158
Fishing Club Income	2,419	1,794	1,028	248	1,703
	25,560	26,608	23,059	7,960	25,247
Less Expenditure					
Mens Bowls Expenses	10,509	11,943	7,262	718	7,852
Womens Bowls Expenses	3,972	3,470	2,131	368	2,311
Mens Golf Expenses	2,118	5,578	3,279	875	2,419
Womens Golf Expenses	315	1,598	361	50	196
Vets Golf Expenses	2,643	3,053	2,516	833	1,994
Fishing Club Expenses	2,637	2,061	1,614	55	1,747
	22,194	27,703	17,164	2,899	16,518
Net Profit Transferred to Profit & Loss Statement	3,367	(1,095)	5,894	5,061	8,728
Entertainment & Promotion Expenses (Note 3)					
Net Special Events	-21	-4744	375	0	0
Entertainment	12266	13247	11023	1007	8763
Raffle	1,751	(4,937)	(5,276)	1,741	(94)
Bingo	2,544	4,727	972	525	1,626
Kids Club	0	0	0	0	0
Major Draw	900	900	600	375	1,125
Members Birthday	1,590	1,789	1,364	185	1,332
National Poker League	6,645	5,619	5,244	1,330	4,211
Promotions	450	420	360	20	380
Childrens Christmas Party	-	-	-	-	-
Sky Channel & Austar	12,338	12,247	12,129	-	10,070
	38,462	29,268	26,790	5,183	27,412

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General Expenses - (Note 4)					
AGM Election Expenses	-	-	-	-	-
Computer Expenses	961	297	297	297	838
Consultancy	-	-	-	-	-
Filing Fees	-	-	-	-	-
Fines	-	-	-	-	-
Flowers	-	-	-	-	-
Hire of Plant & Equipment	830	830	830	-	830
Hygiene	2,923	2,885	4,342	1,744	3,431
Legal Fees	-	-	(221)	-	-
Licence Fees	488	631	685	135	-
Lucky Badge	2,818	4,909	1,091	2,591	1,182
Safety	1,490	2,141	2,800	1,475	2,799
Staff Meals & Drinks	-	-	-	-	-
Staff Training & Welfare	(237)	200	-	54	-
Subscriptions	1,044	1,028	938	966	1,050
Sundry Expenses	300	337	98	10	611
	10,616	13,258	10,859	7,273	10,741

Callala RSL Country Club Ltd
Summary of Trading Results for the - QUARTER ENDING SEPTEMBER 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	112,678	39,213	73,466	209,602	168,058	41,544
Bistro Net Profit	(17,602)	(4,500)	(13,102)	(30,517)	32,735	(63,252)
Poker Machines Net Profit	303,754	190,794	112,960	442,416	547,331	(104,915)
Golf Course Net Profit	(4,033)	(27,801)	23,768	(25,575)	(81,469)	55,894
Keno Net Profit	11,855	6,202	5,653	22,815	18,895	3,920
TAB Net Profit	2,601	3,879	(1,278)	6,303	12,565	(6,262)
Other Net Income	197,612	50,213	147,400	441,299	80,406	360,893
Total Net Income	606,865	257,999	348,866	1,066,343	778,521	287,822
<u>Less General Expenses</u>						
Courtesy Bus Expenses	4,055	3,897	157	11,195	13,786	(2,591)
Depreciation	49,382	50,742	(1,360)	149,304	151,502	(2,198)
Entertainment & Promotion Expenses	27,412	38,848	(11,437)	59,384	106,344	(46,960)
Interest	975	297	679	2,956	2,444	512
Other Wages & Super	143,297	36,435	106,862	125,025	111,433	13,592
Other Expenses	130,733	127,210	3,523	606,917	386,966	219,951
	355,853	257,429	98,424	954,782	772,477	182,305
Net Profit/(Loss)	251,012	570	250,442	111,561	6,045	105,517
Add Back:						
Depreciation	49,382	50,742	(1,360)	149,304	151,502	(2,198)
Interest	975	297	679	2,956	2,444	512
Net Profit before Depreciation and Interest (EBITDA)	301,370	51,609	249,760	263,822	159,991	103,831
Less:						
Loan Repayments	165,221	17,739	147,482	318,664	49,844	268,820
Capital Expenditure	64,220	49,425	14,795	93,491	102,537	(9,045)
Profit on Sale of Poker Machines	-	-	-	-	-	-
Net Cash Surplus / (Deficiency)	71,928	(15,555)	87,483	(148,334)	7,611	(155,944)

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

CAPITAL EXPENDITURE

Details

	Quarter	YTD
Supply & Install Panasonic 6kW inverter Air Conditioning Unit	2,177	
Toro Reelmaster 3100-D Mower	47,802	
Eswood ES-50 Pass Through Dishwasher	6,395	
Convert Safe to Digital	1,418	
65" Blaupunkt TV and 43" JVL TV	1,133	
Supply & Install new Bitzer 2707633 (EA) Compressor	5,295	
	<u>64,220</u>	<u>93,491</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	128,349	245,158	(116,809)
Course	57,377	70,132	(12,755)
Poker Machines	5,703	12,991	(7,287)
Bistro	220,977	225,389	(4,412)
Bus	-	-	-
Other Wages	96,535	101,321	(4,786)
Jobkeeper Wages	231,750	-	231,750
Superannuation	64,906	59,992	4,914
Workers Compensation Insurance	17,757	8,731	9,026
Total	823,355	723,713	99,641

Note: wages and associated costs for year-to-date are up on last year by: \$99,641 13.8%

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

TOTAL REVENUE

		This Year	Last Year	Variance	
Bar	24%	632,696	800,069	(167,374)	-21%
Bistro	16%	416,921	523,716	(106,795)	-20%
Course	5%	118,548	131,199	(12,651)	-10%
Poker Machines	37%	971,055	956,899	14,156	1%
Keno	1%	24,366	21,154	3,211	15%
TAB	0%	6,796	13,058	(6,262)	-48%
Other Income	16%	421,616	72,975	348,641	478%
Total		<u>2,591,997</u>	<u>2,519,070</u>	<u>72,927</u>	

Note: total gross revenue for the year is up on last year by : 2.89%

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: **\$263,822** **10%** \$159,991 **6%** Last year

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

BANK ACCOUNT BALANCES

	This quarter	Last quarter	Variance
- Commonwealth Account	12,773	18,710	(5,937)
- CBA Savings Account	-	-	-
- Bendigo Accounts	116,369	165,711	(49,342)
- Bendigo Savings Account	702,127	301,977	400,150
- Other bank accounts (including sub groups)	-	-	-
- Cash on hand	130,000	110,000	20,000
	<u>961,269</u>	<u>596,398</u>	<u>364,871</u>

Stock on Hand

- Stock on Hand	75,748	70,606	5,142
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LOAN ACCOUNT BALANCES

- Toro Finance	47,802	-	47,802
- Yamaha Finance	14,851	17,176	(2,325)
- Debentures	-	-	-
- Lease Liabilities	779,376	902,795	(123,419)
	<u>842,029</u>	<u>919,971</u>	<u>(77,942)</u>

CREDITORS & ACCRUED EXPENSES

	<u>293,643</u>	<u>220,600</u>	<u>73,043</u>
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PROVISION FOR EMPLOYEE ENTITLEMENTS

- Annual Leave	40,139	29,225	10,914
- Long Service Leave	34,366	34,239	127
	<u>74,505</u>	<u>63,464</u>	<u>11,041</u>