

# CALLALA RSL COUNTRY CLUB LIMITED



## Quarterly Board Report For The Period Ended 30th September 2023



**Callala RSL Country Club Ltd**  
**A.B.N. 36 001 816 799**  
**Departmental Trading Statements For the Quarter**  
**July 2023 To September 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>BAR TRADING</b>			
				<b>Sales</b>			
45,074		61,193		45,074		61,193	
172,394		155,668		172,394		155,668	
31,087		27,719		31,087		27,719	
17,215		14,753		17,215		14,753	
2,356		439		2,356		439	
888		1,382		888		1,382	
<u>269,014</u>		<u>261,155</u>		<u>269,014</u>		<u>261,155</u>	
				<b>Less: Cost of Goods Sold</b>			
119,307		102,736		119,307		102,736	
2,516		2,240		2,516		2,240	
<u>121,823</u>		<u>104,976</u>		<u>121,823</u>		<u>104,976</u>	
<u>147,190</u>	<b>58.0%</b>	<u>156,179</u>	<b>63.3%</b>	<u>147,190</u>	<b>58.0%</b>	<u>156,179</u>	<b>63.3%</b>
				<b>Gross Profit</b>			
				<b>Gross Profit Percentage</b>			
				<b>Add: Other Income</b>			
8,910		9,088		8,910		9,088	
				<b>Less: Expenditure</b>			
385		427		385		427	
635		1,488		635		1,488	
888		1,382		888		1,382	
7,848		10,972		7,848		10,972	
74,741	26.9%	92,830	34.4%	74,741	26.9%	92,830	34.4%
<u>84,497</u>		<u>107,099</u>		<u>84,497</u>		<u>107,099</u>	
<u>71,604</u>	<b>25.8%</b>	<u>58,168</u>	<b>21.5%</b>	<u>71,604</u>	<b>25.8%</b>	<u>58,168</u>	<b>21.5%</b>
				<b>Net Profit Transferred to Profit &amp; Loss Statement</b>			

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**July 2023 To September 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
<b>BISTRO ACCOUNT</b>							
234,944		187,601		234,944		187,601	
778		991		778		991	
<u>235,722</u>		<u>188,592</u>		<u>235,722</u>		<u>188,592</u>	
<b>Less</b>							
129,724		91,923		129,724		91,923	
105,999	45%	96,669	52%	105,999	45%	96,669	52%
<b>Add: Other Income</b>							
-		-		-		-	
-		-		-		-	
<b>Less: Expenditure</b>							
2,545		940		2,545		940	
11,343		9,555		11,343		9,555	
8,910		6,548		8,910		6,548	
20		152		20		152	
778		991		778		991	
10,085		8,330		10,085		8,330	
-		-		-		-	
96,046	40.75%	79,338	42.07%	96,046	40.75%	79,338	42.07%
-		585		-		585	
<u>129,727</u>		<u>106,438</u>		<u>129,727</u>		<u>106,438</u>	
<u>(23,729)</u>	-10.07%	<u>(9,770)</u>	-5.18%	<u>(23,729)</u>	-10.07%	<u>(9,770)</u>	-5.18%

**Callala RSL Country Club Ltd**  
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**July 2023 To September 2023**

		<b>POKER MACHINE TRADING</b>			
1,145,075	1,244,393	Gross Clearances	1,145,075	1,244,393	
3,793	6,621	Poker Machine Sales Points Income	3,793	6,621	
(817,561)	(958,101)	Less: Payouts	(817,561)	(958,101)	
331,307	292,912		331,307	292,912	
4,295	4,295	GST Rebate Received	4,295	4,295	
-	-	Lease Relief Income (TGS)	-	-	
335,602	297,207		335,602	297,207	
		<b>Less: Expenditure</b>			
5,259	5,081	Central Monitoring	5,259	5,081	
15,532	10,881	Depreciation	15,532	10,881	
-	-	Lease Amortisation	-	-	
-	-	Licence Fees	-	-	
-	-	Interest Lease Expense	-	-	
3,793	6,621	Member Points/ Voucher Expense	3,793	6,621	
6,060	(1,279)	Community Surcharge Donations	6,060	(1,279)	
5,633	5,492	Repairs & Maintenance	5,633	5,492	
28,530	2,196	Supplementary Tax	28,530	2,196	
346	503	Superannuation	346	503	
-	-	TGS payments	-	-	
3,294	4,792	Wages	3,294	4,792	
68,446	34,286		68,446	34,286	
267,156	262,922	<b>Net Profit</b> Transferred to Profit & Loss Statement	267,156	262,922	
23.33%	21.13%		23.33%	21.13%	

**Callala RSL Country Club Ltd**  
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**July 2023 To September 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>GOLF COURSE ACCOUNT</b>			
				<b>Sales</b>			
3,294		1,104		3,294		1,104	
3,294		1,104		3,294		1,104	
				<b>Less: Cost of Goods Sold</b>			
1,892		847		1,892		847	
1,892		847		1,892		847	
1,402	<b>42.6%</b>	258	<b>23.3%</b>	1,402	<b>42.6%</b>	258	<b>23.3%</b>
				<b>Gross Profit</b>			
				<b>Gross Profit Percentage</b>			
				<b>Income</b>			
-		-		-		-	
919		47		919		47	
-		-		-		-	
-		-		-		-	
25,060		5,315		25,060		5,315	
10,739		8,345		10,739		8,345	
455		982		455		982	
187		-		187		-	
-		-		-		-	
-		6,000		-		6,000	
14,977		2,009		14,977		2,009	
52,338		22,699		52,338		22,699	

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200	-	<b>Less: Expenditure</b>	200	-
2,101	2,226	Advertising	2,101	2,226
4,628	4,733	Affiliation Fees	4,628	4,733
-	-	Amortisation of Development Costs	-	-
201	201	Bank Charges	-	-
1,853	479	Depreciation	201	201
35,677	22,227	General Expenses	1,853	479
-	-	Golf Course Maintenance	35,677	22,227
1,287	-	Golf Cart Lease	-	-
-	217	Golf Cart Insurance	1,287	-
-	-	Interest Lease Expense	-	217
388	345	Link Fees	-	-
14	-	Postage, Printing & Stationery	388	345
-	-	Presentation & Catering	14	-
4,206	4,725	Sponsorships	-	-
28	328	Superannuation	4,206	4,725
-	-	Telephone	28	328
40,060	45,001	Uniforms & Clothing	-	-
-	-	Wages	40,060	45,001
-	-	Wastage	-	-
<u>90,642</u>	<u>80,482</u>		<u>90,642</u>	<u>80,482</u>
<u>(36,902)</u>	<u>(57,526)</u>	<b>Net Profit</b> Transferred to Profit & Loss Statement	<u>(36,903)</u>	<u>(57,526)</u>

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**July 2023 To September 2023**

Current Period		Last Year		Year To Date		Last Year	
This Year	%		%	This Year	%		%
				<b>KENO TRADING ACCOUNT</b>			
				<b>Income</b>			
13,571		13,192		13,571		13,192	
-		-		-		-	
<u>13,571</u>		<u>13,192</u>		<u>13,571</u>		<u>13,192</u>	
				<b>Less Expenditure</b>			
786		730		786		730	
150		150		150		150	
16		16		16		16	
<u>952</u>		<u>895</u>		<u>952</u>		<u>895</u>	
<u>12,619</u>		<u>12,296</u>		<u>12,619</u>		<u>12,296</u>	
				<b>Net Profit</b> Transferred to Profit & Loss Statement			
				<b>TAB TRADING ACCOUNT</b>			
				<b>Income</b>			
-		-		-		-	
4,793		2,854		4,793		2,854	
<u>4,793</u>		<u>2,854</u>		<u>4,793</u>		<u>2,854</u>	
				<b>Less: Expenditure</b>			
-		-		-		-	
150		150		150		150	
16		16		16		16	
<u>166</u>		<u>166</u>		<u>166</u>		<u>166</u>	
<u>4,628</u>		<u>2,688</u>		<u>4,628</u>		<u>2,688</u>	
				<b>Net Profit (Loss)</b> Transferred to Profit & Loss Statement			

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Current Period This Year	%	Last Year	%	Year To Date This Year	%	Last Year	%
<b>MOTEL TRADING ACCOUNT</b>							
<b>Income</b>							
50,825		-		50,825		-	
-		-		-		-	
214		-		214		-	
<u>51,039</u>		<u>-</u>		<u>51,039</u>		<u>-</u>	
<b>Less Expenditure</b>							
2,297		3,515		2,297		3,515	
1,030		-		1,030		-	
1,203		514		1,203		514	
7		3,286		7		3,286	
2,459		-		2,459		-	
14,759		2,782		14,759		2,782	
9,327		7,277		9,327		7,277	
81		384		81		384	
3,725		-		3,725		-	
32,477		10,875		32,477		10,875	
4,751		2,412		4,751		2,412	
31,467	62%	11,668		31,467	62%	11,668	
3,568		1,617		3,568		1,617	
263		-		263		-	
-		-		-		-	
319		-		319		-	
732		-		732		-	
-		-		-		-	
3,304		-		3,304		-	
<u>111,130</u>		<u>44,328</u>		<u>111,130</u>		<u>44,328</u>	
(60,091)		(44,328)		(60,091)		(44,328)	
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>							



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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>Income</b>			
71,604		58,168		71,604		58,168	
(23,729)		(9,770)		(23,729)		(9,770)	
267,156		262,922		267,156		262,922	
(36,902)		(57,526)		(36,903)		(57,526)	
12,619		12,296		12,619		12,296	
4,628		2,688		4,628		2,688	
(60,091)		(44,328)		(60,091)		(44,328)	
19,131		24,969		19,131		24,969	
9,221		8,105		9,221		8,105	
-		-		-		-	
263,637		257,525		263,636		257,525	
				<b>Less Expenditure</b>			
10,539		7,920		10,539		7,920	
-		-		-		-	
2,641		14,926		2,641		14,926	
1,455		1,350		1,455		1,350	
15,569		14,516		15,569		14,516	
8,788		5,079		8,788		5,079	
-		-		-		-	
19,159		19,159		19,159		19,159	
24,971		18,962		24,971		18,962	
25,388		7,324		25,388		7,324	
33,276		24,800		33,276		24,800	
1,638		274		1,638		274	
190		-		190		-	
29,469		23,640		29,469		23,640	
15,603		15,823		15,603		15,823	
18,282		14,384		18,282		14,384	
-		-		-		-	
920		1,224		920		1,224	
37,039		36,813		37,039		36,813	
10,334		12,136		10,334		12,136	

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4,593	1,747	Long Service Leave Provision	4,593	1,747
50,239	18,906	Insurance	50,239	18,906
3,715	1,724	Interest Paid	3,715	1,724
1,079	2,404	Printing, Postage & Stationery	1,079	2,404
949	716	Rates & Taxes	949	716
-	-	Rent	-	-
10,955	5,955	Repairs & Maintenance	10,955	5,955
596	129	Security	596	129
6,176	1,661	Superannuation	6,176	1,661
1,472	1,063	Telephone	1,472	1,063
5,639	6,192	Trade Waste	5,639	6,192
253	-	Transport & Travel	253	-
(1,269)	(470)	Under/ Over Banking	(1,269)	(470)
36,762	46,567	Wages - Other	36,762	46,567
-	-	Wages - Job Keeper	-	-
13,215	4,441	Workers Compensation	13,215	4,441
2,208	2,773	Water Rates	2,208	2,773
<u>391,843</u>	<u>312,138</u>		<u>391,843</u>	<u>312,138</u>
		<b>Net Profit</b>		
<u>(128,207)</u>	<u>(54,613)</u>	<b>Before Income Tax</b>	<u>(128,207)</u>	<u>(54,613)</u>

**Callala RSL Country Club Ltd**  
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**Departmental Trading Statements For the Quarter**  
**July 2023 To September 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>Sundry Income</b>			
4,783		3,883		4,783		3883	
870		535		870		535	
5,241		4,985		5,241		4,985	
182		1,409		182		1,409	
-		-		-		-	
-		-		-		-	
23		-		23		-	
-		-		-		-	
2,851		851		2,851		851	
-		118		-		118	
-		82		-		82	
1,399		70		1,399		70	
-		-		-		-	
3,781		341		3,781		341	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		12,695		-		12,695	
-		-		-		-	
<u>19,131</u>		<u>24,969</u>		<u>19,131</u>		<u>24,969</u>	
				<b>Courtesy Bus Expenses</b>			
19,936		-		19,936		-	
5,452		7,324		5,452		7,324	
<u>25,388</u>		<u>7,324</u>		<u>25,388</u>		<u>7,324</u>	

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**July 2023 To September 2023**

Current Period		Last Year		Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
<b>SUB GROUP INCOME</b>							
<b>Income</b>							
18,738		16,650		18,738		16,650	
5,549		1,616		5,549		1,616	
455		-		455		-	
4,475		1,116		4,475		1,116	
1,163		1,710		1,163		1,710	
<u>30,380</u>		<u>21,092</u>		<u>30,380</u>		<u>21,092</u>	
<b>Less Expenditure</b>							
13,320		10,740		13,320		10,740	
3,394		615		3,394		615	
447		-		447		-	
3,141		500		3,141		500	
856		1,132		856		1,132	
<u>21,159</u>		<u>12,987</u>		<u>21,159</u>		<u>12,987</u>	
<u>9,221</u>		<u>8,105</u>		<u>9,221</u>		<u>8,105</u>	
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>				<u>9,221</u>		<u>8,105</u>	

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**July 2023 To September 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>Entertainment &amp; Promotion Expenses</b>			
160		-		160		-	
14,707		10,701		14,707		10,701	
(7,553)		(7,893)		(7,553)		(7,893)	
(752)		1,051		(752)		1,051	
-		-		-		-	
750		1,125		750		1,125	
2,538		1,950		2,538		1,950	
6,012		5,887		6,012		5,887	
-		-		-		-	
-		-		-		-	
13,607		10,819		13,607		10,819	
<u>29,469</u>		<u>23,640</u>		<u>29,469</u>		<u>23,640</u>	

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Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>General Expenses</b>			
-		-		-		-	
495		794		495		794	
-		180		-		180	
-		-		-		-	
-		-		-		-	
227		-		227		-	
871		830		871		830	
1,978		3,075		1,978		3,075	
-		183		-		183	
1,132		866		1,132		866	
1,182		2,409		1,182		2,409	
4,427		2,575		4,427		2,575	
-		-		-		-	
3,131		92		3,131		92	
2,421		2,731		2,421		2,731	
2,419		650		2,419		650	
<u>18,282</u>		<u>14,384</u>		<u>18,282</u>		<u>14,384</u>	

**CALLALA RSL COUNTRY CLUB LTD**

A.B.N. 36 001 816 799

**BALANCE SHEET AS AT**

**September 2023**

	September 2023		September 2022	
<b>Current Assets</b>				
Cash on Hand	126,000		110,000	
Other Debtors	17,032		10,798	
Cash at Bank	568,436		811,650	
Prepayments	188,622		65,926	
Stock on Hand	115,833	1,015,923	112,243	1,110,617
<b>Non Current Assets</b>				
Golf Course Clearing & Construction	1,101,643		1,110,375	
Less: Amortisation	-913,260	188,382	-895,038	215,337
Golf Course Pump	87,320	87,320	87,320	87,320
Bowling Green Construction	452,970		431,970	
Less: Amortisation	-301,710	151,260	-295,725	136,245
Bar Renovations & Improvements	285,869		285,869	
Less: Accumulated Depreciation	-248,102	37,767	-245,190	40,679
Bistro Extensions	202,449		202,449	
Less: Accumulated Depreciation	-197,952	4,497	-197,832	4,617
Furniture & Fittings	1,196,495		1,061,827	
Less: Accumulated Depreciation	-481,914	714,580	-478,973	582,854
Motel Furnishings	187,460		153,101	
Less: Accumulated Depreciation	-52,710	134,750	-19,728	133,372
Plant & Equipment	651,056		685,926	
Less: Accumulated Depreciation	-981,353	-330,296	-924,919	-238,993
Plant & Equipment - Kitchen	12,381		29,417	
Less: Accumulated Depreciation	-106,312	-93,931	-110,331	-80,915
Poker Machines	257,102		195,612	
Less: Accumulated Depreciation	-136,790	120,312	-84,145	111,467
Leasehold Improvements	2,758,479		2,699,181	
Less: Amortisation	-1,631,976	1,126,503	-1,586,586	1,112,596
Motor Vehicles at Cost	183,300		151,499	
Less: Accumulated Depreciation	-107,429	75,871	-151,499	0
Right of Use Assets	1,870,435		2,333,888	
Less: Accumulated Depreciation	-418,054	1,452,381	-625,954	1,707,934
Poker Machine Entitlements	72,896	72,896	72,896	72,896
		3,742,292		3,885,408
<b>Total Assets</b>		<u>4,758,215</u>		<u>4,996,025</u>
<b>Current Liabilities</b>				
Trade & Other Creditors & Accrued Charges	298,009		198,579	
Sub Club Loans	0		0	
Toro Finance	12,660		12,146	
Yamaha Finance	0		0	
Lease Liabilities	192,612		187,864	
Debenture	0		0	
Other Income in Advance	24,539		0	
Poker Machine Tax Rebate	12,885		12,885	
Subscriptions In Advance	38,212		32,887	
Provision for PM Jackpot	0		12,441	
Provision for Annual Leave	83,298		69,160	
Provision for Long Service Leave	53,302	715,516	49,387	575,349
<b>Non-Current Liabilities</b>				
Toro Finance	-17		12,644	
Yamaha Finance	0		0	
Lease Liabilities	1,335,875		1,522,193	
Debenture	0		0	
		1,335,858		1,534,837
<b>Total Liabilities</b>		<u>2,051,374</u>		<u>2,110,186</u>
<b>Net Assets</b>		<u>2,706,841</u>		<u>2,885,839</u>
<b>Represented By</b>				
Accumulated Funds at start of year		2,835,048		2,940,452
Capital Asset Revaluation Reserve		0		0
Add Year to date Profit		(128,207)		(54,613)
Historical Balancing Account		0		0
		<u>2,706,841</u>		<u>2,885,839</u>

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<b>BAR TRADING</b>					
<b>Sales</b>					
Spirits	61,193	60,631	48,412	46,730	45,074
Bulk Beer	155,668	194,690	190,463	163,910	172,394
Wine	27,719	34,535	33,050	29,076	31,087
Soft Drinks	14,753	19,289	21,303	15,631	17,215
Sundries	439	1,704	1,718	2,066	2,356
Bar Sales Points Income	1,382	1,332	971	1,524	888
	261,155	312,181	295,918	258,937	269,014
<b>Less: Cost of Goods Sold</b>					
Purchases	102,736	143,396	127,905	112,639	119,307
Freight	2,240	2,710	2,475	2,018	2,516
	104,976	146,105	130,380	114,657	121,823
<b>Gross Profit</b>	156,179	166,076	165,537	144,280	147,190
<b>Gross Profit Percentage</b>	57.8%	51.4%	54.2%	53.9%	53.0%
<b>Add: Other Income</b>					
Rebates	9,088	10,811	9,504	8,613	8,910
<b>Less: Expenditure</b>					
Repairs & Maintenance	427	-	403	(814)	385
Depreciation	1,488	1,027	622	628	635
Member Points/ Voucher Expense	1,382	1,332	971	1,524	888
Superannuation	10,972	10,079	8,525	7,113	7,848
Wages	92,830	95,991	81,191	67,747	74,741
	107,099	108,429	91,712	76,199	84,497
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	58,168	68,457	83,330	76,694	71,604
<b>Wages Percentage</b>	35.5%	30.7%	27.4%	26.2%	27.8%
<b>Net Profit Percentage</b>	22.3%	21.9%	28.2%	29.6%	26.6%



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<b>BISTRO ACCOUNT</b>					
Sales	187,601	273,058	290,171	235,741	234,944
Bistro Sales Points Income	991	1,112	955	1,396	778
	188,592	274,170	291,126	237,137	235,722
Less					
Cost of Sales	91,923	131,771	140,344	126,511	129,724
Gross Profit	96,669	142,398	150,782	110,626	105,999
	52%	52%	52%	47%	45%
<b>Add: Other Income</b>					
Bistro Rent	-	-	-	-	-
	-	-	-	-	-
<b>Less: Expenditure</b>					
Repairs & Maintenance	940	587	4,531	2,051	2,545
Requisites	9,555	10,514	11,664	9,357	11,343
Electricity & Gas	6,548	5,594	7,660	7,254	8,910
Interest Lease Expense	152	117	84	52	20
Member Points/ Voucher Expense	991	1,112	955	1,396	778
Superannuation	8,330	10,929	11,752	10,862	10,085
Uniforms	-	-	-	-	-
Wages	79,338	104,089	111,928	103,447	96,046
Wastage	585	-	-	-	-
	106,438	132,942	148,576	134,418	129,727
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	(9,770)	9,457	2,206	(23,792)	(23,729)
<b>Wages Percentage</b>	42.1%	38.0%	38.4%	43.6%	40.7%
<b>Net Profit Percentage</b>	-5.2%	3.4%	0.8%	-10.0%	-10.1%

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<b>POKER MACHINE TRADING</b>					
Gross Clearances	1,244,393	1,239,823	1,082,465	1,090,683	1,145,075
Poker Machine Sales Points Income	6,621	5,313	3,562	6,458	3,793
Less: Payouts	(958,101)	(876,463)	(776,090)	(832,674)	(817,561)
	292,912	368,674	309,937	264,467	331,307
GST Rebate Received	4,295	4,295	4,295	4,295	4,295
	-	-	-	-	-
	297,207	372,969	314,232	268,762	335,602
<b>Less: Expenditure</b>					
Central Monitoring	5,081	5,015	5,015	5,019	5,259
Depreciation	10,881	10,878	10,962	15,273	15,532
Lease Amortisation	-	-	-	-	-
Licence Fees	-	-	-	-	-
Interest Lease Expense	-	-	-	-	-
Member Points/ Voucher Expense	6,621	5,313	3,562	6,458	3,793
Community Surcharge Donations	(1,279)	2,958	1,415	971	6,060
Repairs & Maintenance	5,492	5,492	6,887	5,696	5,633
Supplementary Tax	2,196	43,700	21,458	14,716	28,530
Superannuation	503	476	377	301	346
TGS payments	-	-	-	-	-
Wages	4,792	4,537	3,592	2,865	3,294
	34,286	78,368	53,268	51,298	68,446
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	262,922	294,600	260,964	217,464	267,156
<b>Net Profit Percentage</b>	88.5%	79.0%	83.0%	80.9%	79.6%

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<b>GOLF COURSE ACCOUNT</b>					
<b>Income</b>					
Shop Sales	1,104	4,614	4,972	2,863	3,294
	1,104	4,614	4,972	2,863	3,294
<b>Less: Expenditure</b>					
Purchases	847	2,290	3,951	2,080	1,892
	847	2,290	3,951	2,080	1,892
<b>Gross Profit</b>	258	2,323	1,021	783	1,402
<b>Gross Profit Percentage</b>	23%	50%	21%	27%	43%
<b>Other Income</b>					
Advertising	-	-	1,999	-	-
Competition Fees	47	208	343	80	919
Donations	-	-	6,598	-	-
Fundraising	-	-	-	-	-
Green Fees	5,315	26,383	30,654	20,289	25,060
Memberships	8,345	8,808	7,541	9,599	10,739
Sponsorships	982	-	39	-	455
Sundry Income	-	193	182	-	187
Interest Income	-	-	-	-	-
Apprenticeship Rebates	6,000	-	15,543	1,960	-
Golf Cart Hire	2,009	15,514	18,832	12,527	14,977
	22,699	51,105	81,730	44,455	52,338
<b>Other Expenses</b>					
Advertising	-	-	-	690	200
Affiliation Fees	2,226	2,560	2,354	2,356	2,101
Amortisation of Development Costs	4,733	4,493	4,527	4,574	4,628
Bank Charges	-	-	-	-	-
Depreciation	201	202	196	199	201
General Expenses	479	1,036	1,981	1,868	1,853
Golf Course Maintenance	22,227	41,378	32,417	39,140	35,677
Golf Cart Lease	-	-	2,382	992	-
Golf Cart Insurance	-	168	1,259	1,273	1,287
Interest Lease Expense	217	136	55	-	-
Link Fees	-	-	-	-	-
Postage, Printing & Stationery	345	731	370	492	388
Presentation & Catering	-	431	-	-	14
Sponsorships	-	-	1,229	-	-
Superannuation	4,725	4,093	4,511	4,447	4,206
Telephone	328	231	251	54	28
Uniforms & Clothing	-	-	462	-	-
Wages	45,001	38,984	42,963	42,349	40,060
Wastage	-	-	-	-	-
	80,482	94,443	94,956	98,433	90,642
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	(57,526)	(41,015)	(12,205)	(53,194)	(36,903)

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	Jul 22 - Sep 22	Oct 22 - Dec 22	Jan 23 - Mar 23	Apr 23 - Jun 23	Jul 23 - Sep 23
<b>KENO TRADING ACCOUNT</b>					
<b>Income</b>					
Commissions Received	13,192	15,180	13,284	11,645	13,571
Bonus Commission	-	5,715	-	-	-
	13,192	20,894	13,284	11,645	13,571
<b>Less Expenditure</b>					
Keno Stationery					
Repairs & Maintenance	730	856	1,355	798	786
Wages	150	150	150	150	150
Superannuation	16	16	16	16	16
	895	1,022	1,521	964	952
<b>Net Profit</b> Transferred to Profit & Loss Statement	12,296	19,873	11,763	10,682	12,619
<b>TAB TRADING ACCOUNT</b>					
<b>Income</b>					
Mug Punter	-	-	-	-	-
Tab Commissions	2,854	2,977	2,539	2,975	4,793
	2,854	2,977	2,539	2,975	4,793
<b>Less: Expenditure</b>					
TAB Expenses	-	-	-	-	-
Wages	150	150	150	150	150
Superannuation	16	16	16	16	16
	166	166	166	166	166
<b>Net Profit (Loss)</b> Transferred to Profit & Loss Statement	2,688	2,812	2,373	2,809	4,628

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<b>MOTEL TRADING ACCOUNT</b>					
<b>Income</b>					
Accommodation Income	-	2,528	151,958	108,870	50,825
Food & Drink Income	-	-	36	3	-
Interest Income	-	-	-	624	214
	-	2,528	151,994	109,497	51,039
<b>Less: Expenditure</b>					
Advertising	3,515	14,028	3,616	2,244	2,297
Computer Expenses	-	1,377	3,389	616	1,030
Electricity & Gas	514	3,400	1,883	1,505	1,203
Minor Equipment	3,286	7,127	427	229	7
Insurance	-	2,973	2,230	2,853	2,459
Repairs & Maintenance	2,782	4,154	14,825	15,204	14,759
Depreciation	7,277	7,595	7,469	8,591	9,327
Postage, Printing and Stationery	384	769	130	74	81
Motel Booking Site Commission	-	-	20,323	5,672	3,725
Lease Amortisation Expense	10,875	32,018	31,678	32,116	32,477
Interest Lease Expense	2,412	6,739	6,529	6,280	4,751
Motel Wages	11,668	12,429	39,035	30,424	31,467
Motel Supplies	1,617	(1,705)	101	113	3,568
Telephone	-	142	254	253	263
Vouchers	-	36	48	50	-
Water Rates	-	616	2,489	1,361	(319)
Land Rates	-	-	-	675	732
Land Tax	-	-	-	1,294	-
Superannuation	-	-	-	3,195	3,304
	44,328	91,697	134,426	112,747	111,130
<b>Net Profit (Loss) Transferred to</b>					
Profit & Loss Statement	(44,328)	(89,169)	17,568	(3,250)	(60,091)

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<b>Income</b>					
Profit (Loss) from Bar Trading	58,168	68,457	83,330	76,694	71,604
Profit (Loss) from Bistro Account	(9,770)	9,457	2,206	(23,792)	(23,729)
Profit (Loss) from Poker Machine Trading	262,922	294,600	260,964	217,464	267,156
Profit (Loss) from Golf Course Trading	(57,526)	(41,015)	(12,205)	(53,194)	(36,903)
Profit (Loss) from Keno Trading	12,296	19,873	11,763	10,682	12,619
Profit (Loss) from TAB Trading	2,688	2,812	2,373	2,809	4,628
Profit (Loss) from Motel Trading	(44,328)	(89,169)	17,568	(3,250)	(60,091)
Sundry Income	24,969	15,207	17,877	24,001	19,131
Sub Group Income	8,105	5,833	2,730	1,247	9,221
Profit (Loss) on sale of Non Current Assets	-	-	-	-	-
	257,525	286,055	386,607	252,660	263,636
<b>Less Expenditure</b>					
Accounting Services	7,920	9,420	9,270	9,415	10,539
Auditors Remuneration	-	-	-	-	-
Advertising & Sponsorships	14,926	2,663	4,292	4,280	2,641
Affiliation Fees	1,350	1,365	1,335	1,350	1,455
Amortisation	14,516	14,667	14,241	15,312	15,569
Bank Charges	5,079	4,982	5,682	6,874	8,788
Bad Debts Expense	-	-	-	-	-
Bowling Green Maintenance	19,159	19,159	19,159	19,159	19,159
Cleaning Materials & Laundry	18,962	23,568	24,429	24,700	24,971
Courtesy Bus Expenses	7,324	7,207	7,220	14,456	25,388
Depreciation	24,800	25,819	23,912	29,158	33,276
Directors Expenses	274	1,033	197	189	1,638
Donations	-	1,268	300	323	190
Entertainment & Promotion Expenses	23,640	21,090	24,082	29,425	29,469
Electricity & Gas	15,823	16,042	17,621	15,620	15,603
General Expenses	14,384	20,785	16,077	11,734	18,282
Honorarium Expense	-	-	-	-	-
Leasing Charges	1,224	920	920	920	920
Lease Amortisation	36,813	37,173	36,219	36,646	37,039
Lease Interest Expense	12,136	12,129	11,916	11,697	10,334
Long Service and Annual Leave Provision	1,747	(3,766)	4,233	1,574	4,593
Insurance	18,906	16,440	20,938	28,730	50,239
Interest Paid	1,724	1,511	266	1,452	3,715
Printing, Postage & Stationery	2,404	1,798	2,083	1,405	1,079
Rates & Taxes	716	724	709	716	949
Rent	-	-	-	-	-

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Repairs & Maintenance	5,955	8,106	5,713	18,872	10,955
Security	129	700	140	161	596
Superannuation	1,661	3,953	5,568	2,636	6,176
Telephone	1,063	1,852	1,468	1,466	1,472
Trade Waste	6,192	5,879	5,511	5,357	5,639
Transport & Travel	-	-	-	-	253
Under/ Over Banking	(470)	1,348	(109)	924	(1,269)
Wages - Other	46,567	41,389	45,629	42,525	36,762
Wages - Job Keeper	-	-	-	-	-
Workers Compensation	4,441	4,441	4,456	12,643	13,215
Water Rates	2,773	3,487	3,830	1,939	2,208
	312,138	307,152	317,305	351,656	391,843
<b>Net Profit</b>					
<b>Before Income Tax</b>	(54,613)	(21,097)	69,302	(98,996)	(128,207)

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<b>Sundry Income - (Note 1)</b>					
Members Subscriptions	3,883	3,882	4,251	4,249	4,783
Other Commissions	535	368	875	1,172	870
ATM Commissions	4,985	3,637	5,144	5,153	5,241
Auditorium Hire	1,409	977	282	727	182
Kids Activity Packs	-	-	-	-	-
Bowling Club Greens Contribution	-	-	-	-	-
Callala Club Shirts	-	-	-	-	23
Cash Flow Boost Income	-	-	-	-	-
Interest Income	851	911	1,157	6,557	2,851
Insurance Recoveries	118	-	-	-	-
Advertising Income	82	136	164	55	-
Donations	70	15	28	1,416	1,399
Entertainment	-	-	68	-	-
Sundry Income	341	5,280	408	1,443	3,781
Telephone	-	-	-	-	-
Profit on Sale of NC Asset	-	-	5,500	3,228	-
Sub Group Income	-	-	-	-	-
Wages Subsidy - Job Keeper	-	-	-	-	-
Wages Subsidy - Other	-	-	-	-	-
Financial Support Grant	-	-	-	-	-
Flood Recovery Grant	12,695	-	-	-	-
TGS Capital Reimbursments	-	-	-	-	-
	24,969	15,207	17,877	24,001	19,131
<b>Courtesy Bus Expenses - (Note 2)</b>					
Wages	-	-	-	10,453	19,936
Other Expenses	7,324	7,207	7,220	4,003	5,452
	7,324	7,207	7,220	14,456	25,388



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<b>Sub Group Income</b>					
<b>Income</b>					
Callala RSL Bowling Club Income	16,650	18,312	14,414	12,623	18,738
Mens Golf Income	1,616	2,825	4,365	2,217	5,549
Womens Golf Income	-	-	-	-	455
Vets Golf Income	1,116	2,360	3,208	3,843	4,475
Fishing Club Income	1,710	2,300	1,528	1,060	1,163
	21,092	25,798	23,516	19,743	30,380
<b>Less Expenditure</b>					
Callala RSL Bowling Club Expenses	10,740	14,521	12,685	12,861	13,320
Mens Golf Expenses	615	1,305	3,181	2,121	3,394
Womens Golf Expenses	-	50	247	-	447
Vets Golf Expenses	500	1,275	2,569	2,288	3,141
Fishing Club Expenses	1,132	2,813	2,104	1,226	856
	12,987	19,964	20,786	18,496	21,159
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	8,105	5,833	2,730	1,247	9,221
<b>Entertainment &amp; Promotion Expenses (Note 3)</b>					
Net Special Events	0	-1776	0	0	160
Entertainment	10701	11980	10681	11429	14707
Raffle	(7,893)	(7,767)	(8,694)	(6,148)	(7,553)
Bingo	1,051	616	259	(673)	(752)
Kids Club	0	0	0	0	0
Major Draw	1,125	1,018	3,525	1,332	750
Members Birthday	1,950	1,868	1,920	1,890	2,538
National Poker League	5,887	5,431	5,376	6,788	6,012
Promotions	-	-	-	-	-
Childrens Christmas Party	-	-	-	-	-
Sky Channel & Austar	10,819	9,719	11,015	14,807	13,607
	23,640	21,090	24,082	29,425	29,469

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<b>General Expenses - (Note 4)</b>					
AGM Election Expenses	-	-	-	-	-
Computer Expenses	794	2,488	1,483	1,347	495
Consultancy	180	-	-	-	-
Filing Fees	-	-	-	-	-
Fines	-	-	-	-	-
Flowers	-	-	-	-	227
Hire of Plant & Equipment	830	830	830	871	871
Hygiene	3,075	1,229	1,918	2,722	1,978
Legal Fees	183	229	-	-	-
Licence Fees	866	1,656	1,346	1,120	1,132
Lucky Badge	2,409	5,864	2,636	1,182	1,182
Safety	2,575	3,934	3,163	1,769	4,427
Staff Meals & Drinks	-	-	200	-	-
Staff Training & Welfare	92	2,498	1,782	-	3,131
Subscriptions	2,731	1,663	2,394	2,551	2,421
Sundry Expenses	650	395	325	171	2,419
	<b>14,384</b>	<b>20,785</b>	<b>16,077</b>	<b>11,734</b>	<b>18,282</b>

**Callala RSL Country Club Ltd**  
**Summary of Trading Results for the - QUARTER ENDING SEPTEMBER 2023**

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	71,604	58,168	13,436	71,604	58,168	13,436
Bistro Net Profit	(23,729)	(9,770)	(13,959)	(23,729)	(9,770)	(13,959)
Poker Machines Net Profit	267,156	262,922	4,234	267,156	262,922	4,234
Golf Course Net Profit	(36,902)	(57,526)	20,624	(36,903)	(57,526)	20,623
Keno Net Profit	12,619	12,296	323	12,619	12,296	323
TAB Net Profit	4,628	2,688	1,940	4,628	2,688	1,940
Motel Net Profit	(60,091)	(44,328)	(15,763)	(60,091)	(44,328)	(15,763)
Other Net Income	28,352	(11,254)	39,606	28,352	(11,254)	39,606
Total Net Income	263,637	257,525	50,440	263,636	257,525	50,440
<u>Less General Expenses</u>						
Courtesy Bus Expenses	25,388	7,324	18,064	25,388	7,324	18,064
Depreciation	65,213	51,886	13,327	65,213	51,886	13,327
Entertainment & Promotion Expenses	29,469	23,640	5,829	29,469	23,640	5,829
Interest	3,715	1,724	1,991	3,715	1,724	1,991
Other Wages & Super	56,153	47,758	8,395	41,922	47,758	(5,836)
Other Expenses	211,906	179,806	32,100	226,137	179,806	46,331
	391,843	312,138	79,706	391,843	312,138	79,706
<b>Net Profit/(Loss)</b>	<b>(128,207)</b>	<b>(54,613)</b>	<b>(73,594)</b>	<b>(128,207)</b>	<b>(54,613)</b>	<b>(73,594)</b>
Add Back:						
Depreciation	65,213	51,886	13,327	65,213	51,886	13,327
Interest	3,715	1,724	1,991	3,715	1,724	1,991
<b>Net Profit before Depreciation and Interest (EBITDA)</b>	<b>(59,279)</b>	<b>(1,003)</b>	<b>(58,276)</b>	<b>(59,279)</b>	<b>(1,003)</b>	<b>(58,277)</b>
Less:						
Loan Repayments	122,317	41,658	80,659	122,317	41,658	80,659
Capital Expenditure	26,322	34,151	(7,829)	26,322	34,151	(7,829)
Profit on Sale of Poker Machines	-	-	-	-	-	-
<b>Net Cash Surplus / (Deficiency)</b>	<b>(207,918)</b>	<b>(76,811)</b>	<b>(131,107)</b>	<b>(207,918)</b>	<b>(76,811)</b>	<b>(131,107)</b>

**Callala RSL Country Club Ltd**  
**Cashflow Budget Comparison for the - QUARTER ENDING SEPTEMBER 2023**

**CAPITAL EXPENDITURE**

Details

	Quarter	YTD
Supply & Install Evaporator Coil to Pizza Fridge	1,603	
2 x Televisions Hisense 66A7KAU	1,545	
Supply & Install PE Cell (Sunset Switch) onto Carpark Light Poles	990	
Supply & Install Fire Detection System - Final Payment	17,960	
Supply & install new DC Isolators and Fans to Solar System	2,560	
Supply & Install 7 x Diamond Grille Barrier Screens	1,664	
	26,322	26,322

**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	74,741	92,830	(18,090)
Course	40,060	45,001	(4,941)
Poker Machines	3,294	4,792	(1,498)
Bistro	96,046	79,338	16,708
Bus	19,936	-	19,936
Motel	31,467	11,668	19,799
Other Wages	36,762	46,567	(9,805)
Jobkeeper Wages	-	-	-
Superannuation	28,692	26,224	2,469
Workers Compensation Insurance	13,215	4,441	8,774
<b>Total</b>	<b><u>344,213</u></b>	<b><u>310,861</u></b>	<b><u>33,352</u></b>

Note: wages and associated costs for year-to-date are up on last year by: \$33,352 10.7%

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

**TOTAL REVENUE**

		<b>This Year</b>	<b>Last Year</b>	<b>Variance</b>	
Bar	27%	269,014	261,155	7,859	3%
Bistro	24%	234,944	187,601	47,344	25%
Course	6%	55,632	22,699	32,933	145%
Poker Machines	34%	335,602	297,207	38,395	13%
Keno	1%	13,571	13,192	379	3%
TAB	0%	4,793	2,854	1,940	68%
Motel	5%	51,039	-	51,039	#DIV/0!
Other Income	2%	19,131	24,969	(5,839)	-23%
<b>Total</b>		<b>983,726</b>	<b>809,677</b>	<b>174,049</b>	

Note: total gross revenue for the year is up on last year by : 21.50%

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: **(\$59,279)** **-6%** **(\$1,003)** **0% Last year**

**Callala RSL Country Club Ltd**  
**BALANCE SHEET SUMMARY**  
**AS AT 30 SEPTEMBER 2023**

**BANK ACCOUNT BALANCES**

	This quarter	Last quarter	Variance
- Commonwealth Account	1,711	7,010	(5,299)
- CBA Savings Account	-	-	-
- Bendigo Accounts	96,185	85,390	10,795
- Bendigo Savings Account	205,861	304,996	(99,135)
- Other bank accounts (including sub groups)	-	-	-
- Term Deposits	264,680	263,855	825
- Cash on hand	126,000	110,200	15,800
	<u>694,436</u>	<u>771,451</u>	<u>(77,015)</u>

**Stock on Hand**

- Stock on Hand	115,833	119,470	(3,637)
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**LOAN ACCOUNT BALANCES**

- Toro Finance	12,644	15,728	(3,084)
- Yamaha Finance	-	-	-
- Debentures	-	-	-
- Lease Liabilities	1,512,467	1,560,783	(48,316)
	<u>1,525,110</u>	<u>1,576,511</u>	<u>(51,401)</u>

**CREDITORS & ACCRUED EXPENSES**

	298,009	357,429	(59,420)
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**PROVISION FOR EMPLOYEE ENTITLEMENTS**

- Annual Leave	83,298	92,574	(9,276)
- Long Service Leave	53,302	48,708	4,594
	<u>136,599</u>	<u>141,282</u>	<u>(4,683)</u>