

# CALLALA RSL COUNTRY CLUB LIMITED



## Quarterly Board Report For The Period Ended 31st December 2023



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

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>BAR TRADING</b>			
				<b>Sales</b>			
61,823		60,631		106,897		121,824	
219,125		194,690		391,519		350,358	
35,108		34,535		66,195		62,254	
20,416		19,289		37,631		34,043	
2,160		1,704		4,516		2,143	
695		1,332		1,583		2,714	
<u>339,327</u>		<u>312,181</u>		<u>608,341</u>		<u>573,336</u>	
				<b>Less: Cost of Goods Sold</b>			
135,711		143,396		255,018		246,131	
2,655		2,710		5,171		4,949	
<u>138,365</u>		<u>146,105</u>		<u>260,189</u>		<u>251,081</u>	
<u>200,961</u>	<b>62.3%</b>	<u>166,076</u>	<b>56.7%</b>	<u>348,152</u>	<b>60.4%</b>	<u>322,255</u>	<b>59.7%</b>
				<b>Gross Profit</b>			
				<b>Gross Profit Percentage</b>			
				<b>Add: Other Income</b>			
10,573		10,811		19,483		19,899	
				<b>Less: Expenditure</b>			
94		-		479		427	
635		1,027		1,270		2,515	
695		1,332		1,584		2,714	
10,198		10,079		18,046		21,051	
92,713	26.5%	95,991	29.7%	167,454	26.7%	188,822	31.8%
<u>104,337</u>		<u>108,429</u>		<u>188,833</u>		<u>215,529</u>	
<u>107,198</u>	<b>30.6%</b>	<u>68,457</u>	<b>21.2%</b>	<u>178,802</u>	<b>28.5%</b>	<u>126,625</u>	<b>21.3%</b>
				<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>BISTRO ACCOUNT</b>							
264,701		273,058		499,645		460,659	
544		1,112		1,322		2,103	
<u>265,245</u>		<u>274,170</u>		<u>500,967</u>		<u>462,761</u>	
124,699		131,771		254,423		223,694	
140,545	53%	142,398	52%	246,544	49%	239,067	52%
<b>Less</b>							
-		-		-		-	
-		-		-		-	
<b>Less: Expenditure</b>							
2,392		587		4,937		1,527	
8,431		10,514		19,773		20,069	
7,302		5,594		16,212		12,142	
-		117		20		268	
544		1,112		1,322		2,103	
13,808		10,929		23,892		19,260	
-		-		-		-	
125,523	47.32%	104,089	37.97%	221,569	44.23%	183,427	39.64%
433		-		433		585	
<u>158,432</u>		<u>132,942</u>		<u>288,159</u>		<u>239,380</u>	
(17,886)	-6.74%	9,457	3.45%	(41,615)	-8.31%	(313)	-0.07%

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**October 2023 To December 2023**

		<b>POKER MACHINE TRADING</b>			
1,334,527	1,239,823	Gross Clearances	2,479,603	2,484,216	
2,741	5,313	Poker Machine Sales Points Income	6,534	11,934	
(977,614)	(876,463)	Less: Payouts	(1,795,175)	(1,834,564)	
359,654	368,674		690,961	661,586	
4,295	4,295	GST Rebate Received	8,590	8,590	
-	-	Lease Relief Income (TGS)	-	-	
363,949	372,969		699,551	670,176	
		<b>Less: Expenditure</b>			
5,382	5,015	Central Monitoring	10,641	10,097	
15,525	10,878	Depreciation	31,057	21,759	
-	-	Lease Amortisation	-	-	
-	-	Licence Fees	-	-	
-	-	Interest Lease Expense	-	-	
2,741	5,313	Member Points/ Voucher Expense	6,533	11,934	
2,780	2,958	Community Surcharge Donations	8,840	1,679	
5,706	5,492	Repairs & Maintenance	11,339	10,983	
42,151	43,700	Supplementary Tax	70,681	45,895	
448	476	Superannuation	793	979	
-	-	TGS payments	-	-	
4,068	4,537	Wages	7,363	9,328	
78,801	78,368		147,247	112,654	
285,148	294,600	<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	552,304	557,522	22.44%
21.37%	23.76%		22.27%		

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**October 2023 To December 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>GOLF COURSE ACCOUNT</b>			
				<b>Sales</b>			
5,854		4,614		9,148		5,718	
5,854		4,614		9,148		5,718	
				<b>Less: Cost of Goods Sold</b>			
3,532		2,290		5,424		3,137	
3,532		2,290		5,424		3,137	
2,322	<b>39.7%</b>	2,323	<b>50.4%</b>	3,725	<b>40.7%</b>	2,581	<b>45.1%</b>
				<b>Gross Profit</b>			
				<b>Gross Profit Percentage</b>			
				<b>Income</b>			
-		-		-		-	
577		208		1,496		255	
150		-		150		-	
259		-		259		-	
40,260		26,383		65,320		31,698	
12,416		8,808		23,156		17,153	
1,500		-		1,955		982	
2,055		193		2,242		193	
-		-		-		-	
-		-		-		6,000	
21,159		15,514		36,136		17,523	
78,376		51,105		130,714		73,804	

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1,220	-	<b>Less: Expenditure</b>	1,420	-
2,285	2,560	Advertising	4,454	4,785
4,625	4,493	Affiliation Fees	9,253	9,226
-	-	Amortisation of Development Costs	-	-
202	202	Bank Charges	403	403
2,329	1,036	Depreciation	4,182	1,515
27,135	41,378	General Expenses	62,812	63,605
1,191	-	Golf Course Maintenance	1,191	-
(528)	168	Golf Cart Lease	759	168
-	136	Golf Cart Insurance	-	353
-	-	Interest Lease Expense	-	-
1,024	731	Link Fees	1,412	1,076
209	431	Postage, Printing & Stationery	223	431
-	-	Presentation & Catering	-	-
4,987	4,093	Sponsorships	9,194	8,818
28	231	Superannuation	55	559
-	-	Telephone	-	-
45,340	38,984	Uniforms & Clothing	85,399	83,985
-	-	Wages	-	-
90,047	94,443	Wastage	180,757	174,925
(9,348)	(41,015)	<b>Net Profit</b> Transferred to Profit & Loss Statement	(46,318)	(98,541)

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**October 2023 To December 2023**

Current Period		Last Year		Year To Date		Last Year	
This Year	%		%	This Year	%		%
				<b>KENO TRADING ACCOUNT</b>			
				<b>Income</b>			
13,492		15,180		27,062		28,372	
5,611		5,715		5,611		5,715	
<u>19,103</u>		<u>20,894</u>		<u>32,673</u>		<u>34,086</u>	
				<b>Less Expenditure</b>			
902		856		1,688		1,585	
150		150		300		300	
16		16		32		32	
<u>1,068</u>		<u>1,022</u>		<u>2,019</u>		<u>1,917</u>	
<u>18,035</u>		<u>19,873</u>		<u>30,654</u>		<u>32,169</u>	
				<b>Net Profit</b> Transferred to Profit & Loss Statement			
				<b>TAB TRADING ACCOUNT</b>			
				<b>Income</b>			
-		-		-		-	
3,717		2,977		8,510		5,831	
<u>3,717</u>		<u>2,977</u>		<u>8,510</u>		<u>5,831</u>	
				<b>Less: Expenditure</b>			
-		-		-		-	
150		150		300		300	
16		16		32		32	
<u>166</u>		<u>166</u>		<u>332</u>		<u>332</u>	
<u>3,551</u>		<u>2,812</u>		<u>8,179</u>		<u>5,500</u>	
				<b>Net Profit (Loss)</b> Transferred to Profit & Loss Statement			

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Current Period		Last Year		Year To Date		Last Year	
This Year	%		%	This Year	%		%
<b>MOTEL TRADING ACCOUNT</b>							
<b>Income</b>							
109,429		2,528		160,254		2,528	
-		-		-		-	
405		-		619		-	
<u>109,834</u>		<u>2,528</u>		<u>160,873</u>		<u>2,528</u>	
<b>Less Expenditure</b>							
3,631		14,028		5,928		17,543	
1,333		1,377		2,365		1,377	
3,582		3,400		4,785		3,914	
60		7,127		66		10,413	
2,782		2,973		5,241		2,973	
17,895		4,154		32,944		6,935	
9,326		7,595		18,653		14,872	
-		769		81		1,152	
8,804		-		12,529		-	
31,731		32,018		63,462		42,893	
6,410		6,739		11,161		9,151	
34,859	32%	12,429		66,326	41%	24,097	
1,897		(1,705)		5,464		(88)	
165		-		165		-	
267		142		530		142	
15		36		15		36	
2,510		616		2,191		616	
730		-		1,462		-	
-		-		-		-	
3,834		-		7,139		-	
<u>129,831</u>		<u>91,697</u>		<u>240,507</u>		<u>136,025</u>	
<u>(19,997)</u>		<u>(89,169)</u>		<u>(79,635)</u>		<u>(133,497)</u>	
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>							





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2,659	(3,766)	Long Service Leave Provision	7,252	(2,020)
50,913	16,440	Insurance	101,153	35,347
3,784	1,511	Interest Paid	7,499	3,235
4,320	1,798	Printing, Postage & Stationery	5,400	4,202
960	724	Rates & Taxes	1,909	1,441
-	-	Rent	-	-
15,118	8,106	Repairs & Maintenance	25,782	14,061
1,130	700	Security	1,727	829
3,744	3,953	Superannuation	9,920	5,615
1,471	1,852	Telephone	2,943	2,914
5,740	5,879	Trade Waste	11,379	12,072
273	-	Transport & Travel	526	-
(2,848)	1,348	Under/ Over Banking	(4,117)	878
44,072	41,389	Wages - Other	80,834	87,956
-	-	Wages - Job Keeper	-	-
4,555	4,441	Workers Compensation	17,770	8,883
3,516	3,487	Water Rates	5,724	6,260
<u>395,454</u>	<u>307,152</u>		<u>787,753</u>	<u>619,290</u>
		<b>Net Profit</b>		
<u>(4,927)</u>	<u>(21,097)</u>	<b>Before Income Tax</b>	<u>(133,203)</u>	<u>(75,710)</u>

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**October 2023 To December 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>Sundry Income</b>			
6,229		3,882		11,012		7,765	
898		368		1,768		903	
5,936		3,637		11,178		8,622	
-		977		182		2,386	
-		-		-		-	
-		-		-		-	
-		-		23		-	
-		-		-		-	
2,926		911		5,778		1,762	
-		-		-		118	
55		136		55		218	
1,409		15		2,808		85	
-		-		-		-	
5,152		5,280		8,933		5,621	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		-		-		-	
-		-		-		12,695	
-		-		-		-	
<u>22,605</u>		<u>15,207</u>		<u>41,736</u>		<u>40,177</u>	
				<b>Courtesy Bus Expenses</b>			
13,811		-		33,747		-	
6,079		7,207		11,531		14,531	
<u>19,890</u>		<u>7,207</u>		<u>45,278</u>		<u>14,531</u>	

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**October 2023 To December 2023**

Current Period		Last Year		Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>SUB GROUP INCOME</b>			
				<b>Income</b>			
18,800		18,312		37,539		34,962	
4,620		2,825		10,169		4,442	
-		-		455		-	
3,260		2,360		7,735		3,476	
2,347		2,300		3,510		4,010	
<u>29,027</u>		<u>25,798</u>		<u>59,407</u>		<u>46,890</u>	
				<b>Less Expenditure</b>			
15,815		14,521		29,136		25,261	
4,292		1,305		7,686		1,920	
439		50		886		50	
4,239		1,275		7,380		1,775	
3,021		2,813		3,877		3,945	
<u>27,806</u>		<u>19,964</u>		<u>48,965</u>		<u>32,951</u>	
				<b>Net Profit Transferred to Profit &amp; Loss Statement</b>			
<u>1,222</u>		<u>5,833</u>		<u>10,443</u>		<u>13,939</u>	

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**Departmental Trading Statements For the Quarter**  
**October 2023 To December 2023**

Current Period				Year To Date			
This Year	%	Last Year	%	This Year	%	Last Year	%
				<b>Entertainment &amp; Promotion Expenses</b>			
(1,741)		(1,776)		(1,582)		(1,776)	
12,033		11,980		26,741		22,681	
(8,736)		(7,767)		(16,289)		(15,659)	
(574)		616		(1,326)		1,667	
-		-		-		-	
4,127		1,018		4,877		2,143	
2,230		1,868		4,769		3,818	
3,712		5,431		9,724		11,318	
(13)		-		(13)		-	
-		-		-		-	
-		-		-		-	
13,607		9,719		27,215		20,539	
<u>24,646</u>		<u>21,090</u>		<u>54,114</u>		<u>44,729</u>	



**CALLALA RSL COUNTRY CLUB LTD**

A.B.N. 36 001 816 799

**BALANCE SHEET AS AT**

**December 2023**

	December 2023		December 2022	
<b>Current Assets</b>				
Cash on Hand		126,000		120,200
Other Debtors		15,084		12,712
Cash at Bank		515,610		788,426
Prepayments		130,944		69,191
Stock on Hand		127,988	915,626	132,051
				1,122,580
<b>Non Current Assets</b>				
Golf Course Clearing & Construction	1,101,643		1,101,643	
Less: Amortisation	-917,885	183,757	-899,531	202,111
Golf Course Pump	87,320	87,320	87,320	87,320
Bowling Green Construction	452,970		452,970	
Less: Amortisation	-303,249	149,721	-297,145	155,825
Bar Renovations & Improvements	285,869		285,869	
Less: Accumulated Depreciation	-248,737	37,132	-246,217	39,652
Bistro Extensions	202,449		202,449	
Less: Accumulated Depreciation	-197,982	4,467	-197,862	4,587
Furniture & Fittings	1,290,018		1,069,108	
Less: Accumulated Depreciation	-482,636	807,382	-479,653	589,455
Motel Furnishings	187,460		153,101	
Less: Accumulated Depreciation	-62,036	125,424	-27,323	125,777
Plant & Equipment	651,056		685,926	
Less: Accumulated Depreciation	-1,009,346	-358,289	-946,585	-260,659
Plant & Equipment - Kitchen	12,381		29,417	
Less: Accumulated Depreciation	-109,526	-97,145	-113,975	-84,559
Poker Machines	257,102		195,612	
Less: Accumulated Depreciation	-152,315	104,787	-95,023	100,589
Leasehold Improvements	2,844,154		2,721,893	
Less: Amortisation	-1,646,175	1,197,980	-1,599,833	1,122,060
Motor Vehicles at Cost	183,300		151,499	
Less: Accumulated Depreciation	-112,130	71,170	-151,499	0
Right of Use Assets	1,870,435		2,347,212	
Less: Accumulated Depreciation	-483,324	1,387,111	-695,145	1,652,067
Poker Machine Entitlements	72,896	72,896	72,896	72,896
		3,773,712		3,807,121
<b>Total Assets</b>		<u>4,689,338</u>		<u>4,929,701</u>
<b>Current Liabilities</b>				
Trade & Other Creditors & Accrued Charges		291,700		197,217
Sub Club Loans		0		0
Toro Finance		9,528		12,272
Yamaha Finance		0		0
Lease Liabilities		196,902		193,723
Debenture		0		0
Other Income in Advance		18,322		0
Poker Machine Tax Rebate		8,590		8,590
Subscriptions In Advance		37,134		37,396
Provision for PM Jackpot		0		13,106
Provision for Annual Leave		85,578		71,903
Provision for Long Service Leave		55,960	703,715	42,900
				577,109
<b>Non-Current Liabilities</b>				
Toro Finance		0		9,528
Yamaha Finance		0		0
Lease Liabilities		1,283,778		1,478,322
Debenture		0		0
		1,283,778		1,487,850
<b>Total Liabilities</b>		<u>1,987,493</u>		<u>2,064,959</u>
<b>Net Assets</b>		<u>2,701,845</u>		<u>2,864,742</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		(133,203)		(75,710)
Historical Balancing Account		0		0
		<u>2,701,845</u>		<u>2,864,742</u>

**CALLALA RSL COUNTRY CLUB LTD**  
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**Departmental Trading Statements For the Quarter**  
**October 2023 To December 2023**

Oct 22 - Dec 22   Jan 23 - Mar 23   Apr 23 - Jun 23   Jul 23 - Sep 23   Oct 23 - Dec 23

<b>BAR TRADING</b>					
<b>Sales</b>					
Spirits	60,631	48,412	46,730	45,074	61,823
Bulk Beer	194,690	190,463	163,910	172,394	219,125
Wine	34,535	33,050	29,076	31,087	35,108
Soft Drinks	19,289	21,303	15,631	17,215	20,416
Sundries	1,704	1,718	2,066	2,356	2,160
Bar Sales Points Income	1,332	971	1,524	888	695
	312,181	295,918	258,937	269,014	339,327
<b>Less: Cost of Goods Sold</b>					
Purchases	143,396	127,905	112,639	119,307	135,711
Freight	2,710	2,475	2,018	2,516	2,655
	146,105	130,380	114,657	121,823	138,365
<b>Gross Profit</b>	166,076	165,537	144,280	147,190	200,961
<b>Gross Profit Percentage</b>	51.4%	54.2%	53.9%	53.0%	57.4%
<b>Add: Other Income</b>					
Rebates	10,811	9,504	8,613	8,910	10,573
<b>Less: Expenditure</b>					
Repairs & Maintenance	-	403	(814)	385	94
Depreciation	1,027	622	628	635	635
Member Points/ Voucher Expense	1,332	971	1,524	888	695
Superannuation	10,079	8,525	7,113	7,848	10,198
Wages	95,991	81,191	67,747	74,741	92,713
	108,429	91,712	76,199	84,497	104,337
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	68,457	83,330	76,694	71,604	107,198
<b>Wages Percentage</b>	30.7%	27.4%	26.2%	27.8%	27.3%
<b>Net Profit Percentage</b>	21.9%	28.2%	29.6%	26.6%	31.6%



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<b>BISTRO ACCOUNT</b>					
Sales	273,058	290,171	235,741	234,944	264,701
Bistro Sales Points Income	1,112	955	1,396	778	544
	274,170	291,126	237,137	235,722	265,245
Less					
Cost of Sales	131,771	140,344	126,511	129,724	124,699
Gross Profit	142,398	150,782	110,626	105,999	140,545
	52%	52%	47%	45%	53%
<b>Add: Other Income</b>					
Bistro Rent	-	-	-	-	-
	-	-	-	-	-
<b>Less: Expenditure</b>					
Repairs & Maintenance	587	4,531	2,051	2,545	2,392
Requisites	10,514	11,664	9,357	11,343	8,431
Electricity & Gas	5,594	7,660	7,254	8,910	7,302
Interest Lease Expense	117	84	52	20	-
Member Points/ Voucher Expense	1,112	955	1,396	778	544
Superannuation	10,929	11,752	10,862	10,085	13,808
Uniforms	-	-	-	-	-
Wages	104,089	111,928	103,447	96,046	125,523
Wastage	-	-	-	-	433
	132,942	148,576	134,418	129,727	158,432
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	9,457	2,206	(23,792)	(23,729)	(17,886)
<b>Wages Percentage</b>	38.0%	38.4%	43.6%	40.7%	47.3%
<b>Net Profit Percentage</b>	3.4%	0.8%	-10.0%	-10.1%	-6.7%

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<b>POKER MACHINE TRADING</b>					
Gross Clearances	1,239,823	1,082,465	1,090,683	1,145,075	1,334,527
Poker Machine Sales Points Income	5,313	3,562	6,458	3,793	2,741
Less: Payouts	(876,463)	(776,090)	(832,674)	(817,561)	(977,614)
	368,674	309,937	264,467	331,307	359,654
GST Rebate Received	4,295	4,295	4,295	4,295	4,295
	-	-	-	-	-
	372,969	314,232	268,762	335,602	363,949
<b>Less: Expenditure</b>					
Central Monitoring	5,015	5,015	5,019	5,259	5,382
Depreciation	10,878	10,962	15,273	15,532	15,525
Lease Amortisation	-	-	-	-	-
Licence Fees	-	-	-	-	-
Interest Lease Expense	-	-	-	-	-
Member Points/ Voucher Expense	5,313	3,562	6,458	3,793	2,741
Community Surcharge Donations	2,958	1,415	971	6,060	2,780
Repairs & Maintenance	5,492	6,887	5,696	5,633	5,706
Supplementary Tax	43,700	21,458	14,716	28,530	42,151
Superannuation	476	377	301	346	448
TGS payments	-	-	-	-	-
Wages	4,537	3,592	2,865	3,294	4,068
	78,368	53,268	51,298	68,446	78,801
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	294,600	260,964	217,464	267,156	285,148
<b>Net Profit Percentage</b>	79.0%	83.0%	80.9%	79.6%	78.3%

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GOLF COURSE ACCOUNT					
<b>Income</b>					
Shop Sales	4,614	4,972	2,863	3,294	5,854
	4,614	4,972	2,863	3,294	5,854
<b>Less: Expenditure</b>					
Purchases	2,290	3,951	2,080	1,892	3,532
	2,290	3,951	2,080	1,892	3,532
<b>Gross Profit</b>	2,323	1,021	783	1,402	2,322
<b>Gross Profit Percentage</b>	50%	21%	27%	43%	40%
<b>Other Income</b>					
Advertising	-	1,999	-	-	-
Competition Fees	208	343	80	919	577
Donations	-	6,598	-	-	150
Fundraising	-	-	-	-	259
Green Fees	26,383	30,654	20,289	25,060	40,260
Memberships	8,808	7,541	9,599	10,739	12,416
Sponsorships	-	39	-	455	1,500
Sundry Income	193	182	-	187	2,055
Interest Income	-	-	-	-	-
Apprenticeship Rebates	-	15,543	1,960	-	-
Golf Cart Hire	15,514	18,832	12,527	14,977	21,159
	51,105	81,730	44,455	52,338	78,376
<b>Other Expenses</b>					
Advertising	-	-	690	200	1,220
Affiliation Fees	2,560	2,354	2,356	2,169	2,285
Amortisation of Development Costs	4,493	4,527	4,574	4,628	4,625
Bank Charges	-	-	-	-	-
Depreciation	202	196	199	201	202
General Expenses	1,036	1,981	1,868	1,853	2,329
Golf Course Maintenance	41,378	32,417	39,140	35,677	27,135
Golf Cart Lease	-	2,382	992	-	1,191
Golf Cart Insurance	168	1,259	1,273	1,287	(528)
Interest Lease Expense	136	55	-	-	-
Link Fees	-	-	-	-	-
Postage, Printing & Stationery	731	370	492	388	1,024
Presentation & Catering	431	-	-	14	209
Sponsorships	-	1,229	-	-	-
Superannuation	4,093	4,511	4,447	4,206	4,987
Telephone	231	251	54	28	28
Uniforms & Clothing	-	462	-	-	-
Wages	38,984	42,963	42,349	40,060	45,340
Wastage	-	-	-	-	-
	94,443	94,956	98,433	90,710	90,047
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	(41,015)	(12,205)	(53,194)	(36,970)	(9,348)

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	Oct 22 - Dec 22	Jan 23 - Mar 23	Apr 23 - Jun 23	Jul 23 - Sep 23	Oct 23 - Dec 23
<b>KENO TRADING ACCOUNT</b>					
<b>Income</b>					
Commissions Received	15,180	13,284	11,645	13,571	13,492
Bonus Commission	5,715	-	-	-	5,611
	<u>20,894</u>	<u>13,284</u>	<u>11,645</u>	<u>13,571</u>	<u>19,103</u>
<b>Less Expenditure</b>					
Keno Stationery					
Repairs & Maintenance	856	1,355	798	786	902
Wages	150	150	150	150	150
Superannuation	16	16	16	16	16
	<u>1,022</u>	<u>1,521</u>	<u>964</u>	<u>952</u>	<u>1,068</u>
<b>Net Profit</b> Transferred to Profit & Loss Statement	<u>19,873</u>	<u>11,763</u>	<u>10,682</u>	<u>12,619</u>	<u>18,035</u>
<b>TAB TRADING ACCOUNT</b>					
<b>Income</b>					
Mug Punter	-	-	-	-	-
Tab Commissions	2,977	2,539	2,975	4,793	3,717
	<u>2,977</u>	<u>2,539</u>	<u>2,975</u>	<u>4,793</u>	<u>3,717</u>
<b>Less: Expenditure</b>					
TAB Expenses	-	-	-	-	-
Wages	150	150	150	150	150
Superannuation	16	16	16	16	16
	<u>166</u>	<u>166</u>	<u>166</u>	<u>166</u>	<u>166</u>
<b>Net Profit (Loss)</b> Transferred to Profit & Loss Statement	<u>2,812</u>	<u>2,373</u>	<u>2,809</u>	<u>4,628</u>	<u>3,551</u>

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<b>MOTEL TRADING ACCOUNT</b>					
<b>Income</b>					
Accommodation Income	2,528	151,958	108,870	50,825	109,429
Food & Drink Income	-	36	3	-	-
Interest Income	-	-	624	214	405
	2,528	151,994	109,497	51,039	109,834
<b>Less: Expenditure</b>					
Advertising	14,028	3,616	2,244	2,297	3,631
Computer Expenses	1,377	3,389	616	1,032	1,333
Electricity & Gas	3,400	1,883	1,505	1,203	3,582
Minor Equipment	7,127	427	229	7	60
Insurance	2,973	2,230	2,853	2,459	2,782
Repairs & Maintenance	4,154	14,825	15,204	15,049	17,895
Depreciation	7,595	7,469	8,591	9,327	9,326
Postage, Printing and Stationery	769	130	74	81	-
Motel Booking Site Commission	-	20,323	5,672	3,725	8,804
Lease Amortisation Expense	32,018	31,678	32,116	32,477	31,731
Interest Lease Expense	6,739	6,529	6,280	4,751	6,410
Motel Wages	12,429	39,035	30,424	31,467	34,859
Motel Supplies	(1,705)	101	113	3,568	1,897
Staff Uniforms	-	-	-	-	165
Telephone	142	254	253	263	267
Vouchers	36	48	50	-	15
Water Rates	616	2,489	1,361	(319)	2,510
Land Rates	-	-	675	732	730
Land Tax	-	-	1,294	-	-
Superannuation	-	-	3,195	3,304	3,834
	91,697	134,426	112,747	111,422	129,831
<b>Net Profit (Loss) Transferred to Profit &amp; Loss Statement</b>	<b>(89,169)</b>	<b>17,568</b>	<b>(3,250)</b>	<b>(60,383)</b>	<b>(19,997)</b>

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	Oct 22 - Dec 22	Jan 23 - Mar 23	Apr 23 - Jun 23	Jul 23 - Sep 23	Oct 23 - Dec 23
<b>Income</b>					
Profit (Loss) from Bar Trading	68,457	83,330	76,694	71,604	107,198
Profit (Loss) from Bistro Account	9,457	2,206	(23,792)	(23,729)	(17,886)
Profit (Loss) from Poker Machine Trading	294,600	260,964	217,464	267,156	285,148
Profit (Loss) from Golf Course Trading	(41,015)	(12,205)	(53,194)	(36,970)	(9,348)
Profit (Loss) from Keno Trading	19,873	11,763	10,682	12,619	18,035
Profit (Loss) from TAB Trading	2,812	2,373	2,809	4,628	3,551
Profit (Loss) from Motel Trading	(89,169)	17,568	(3,250)	(60,383)	(19,997)
Sundry Income	15,207	17,877	24,001	19,131	22,605
Sub Group Income	5,833	2,730	1,247	9,221	1,222
Profit (Loss) on sale of Non Current Assets	-	-	-	-	-
	286,055	386,607	252,660	263,277	390,527
<b>Less Expenditure</b>					
Accounting Services	9,420	9,270	9,415	10,539	10,469
Auditors Remuneration	-	-	-	-	-
Advertising & Sponsorships	2,663	4,292	4,280	2,641	4,181
Affiliation Fees	1,365	1,335	1,350	1,455	1,471
Amortisation	14,667	14,241	15,312	15,569	15,738
Bank Charges	4,982	5,682	6,874	8,788	9,852
Bad Debts Expense	-	-	-	-	-
Bowling Green Maintenance	19,159	19,159	19,159	19,159	19,159
Cleaning Materials & Laundry	23,568	24,429	24,700	24,971	24,971
Courtesy Bus Expenses	7,207	7,220	14,456	25,388	19,890
Depreciation	25,819	23,912	29,158	33,276	36,458
Directors Expenses	1,033	197	189	1,638	83
Donations	1,268	300	323	190	365
Entertainment & Promotion Expenses	21,090	24,082	29,425	29,469	24,646
Electricity & Gas	16,042	17,621	15,620	15,603	16,831
General Expenses	20,785	16,077	11,734	18,282	27,372
Honorarium Expense	-	-	-	-	-
Leasing Charges	920	920	920	920	920
Lease Amortisation	37,173	36,219	36,646	37,039	33,539
Lease Interest Expense	12,129	11,916	11,697	10,334	10,099
Long Service and Annual Leave Provision	(3,766)	4,233	1,574	4,593	2,659
Insurance	16,440	20,938	28,730	50,239	50,913
Interest Paid	1,511	266	1,452	3,715	3,784
Printing, Postage & Stationery	1,798	2,083	1,405	1,079	4,320
Rates & Taxes	724	709	716	949	960
Rent	-	-	-	-	-

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	<b>Oct 22 - Dec 22</b>	<b>Jan 23 - Mar 23</b>	<b>Apr 23 - Jun 23</b>	<b>Jul 23 - Sep 23</b>	<b>Oct 23 - Dec 23</b>
Repairs & Maintenance	8,106	5,713	18,872	10,665	15,118
Security	700	140	161	596	1,130
Superannuation	3,953	5,568	2,636	6,176	3,744
Telephone	1,852	1,468	1,466	1,472	1,471
Trade Waste	5,879	5,511	5,357	5,639	5,740
Transport & Travel	-	-	-	253	273
Under/ Over Banking	1,348	(109)	924	(1,269)	(2,848)
Wages - Other	41,389	45,629	42,525	36,762	44,072
Wages - Job Keeper	-	-	-	-	-
Workers Compensation	4,441	4,456	12,643	13,215	4,555
Water Rates	3,487	3,830	1,939	2,208	3,516
	307,152	317,305	351,656	391,553	395,454
<b>Net Profit</b>					
<b>Before Income Tax</b>	(21,097)	69,302	(98,996)	(128,277)	(4,927)

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<b>Sundry Income - (Note 1)</b>					
Members Subscriptions	3,882	4,251	4,249	4,783	6,229
Other Commissions	368	875	1,172	870	898
ATM Commissions	3,637	5,144	5,153	5,241	5,936
Auditorium Hire	977	282	727	182	-
Kids Activity Packs	-	-	-	-	-
Bowling Club Greens Contribution	-	-	-	-	-
Callala Club Shirts	-	-	-	23	-
Cash Flow Boost Income	-	-	-	-	-
Interest Income	911	1,157	6,557	2,851	2,926
Insurance Recoveries	-	-	-	-	-
Advertising Income	136	164	55	-	55
Donations	15	28	1,416	1,399	1,409
Entertainment	-	68	-	-	-
Sundry Income	5,280	408	1,443	3,781	5,152
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	-	-	-	-	-
TGS Capital Reimbursments	-	-	-	-	-
	15,207	17,877	24,001	19,131	22,605
<b>Courtesy Bus Expenses - (Note 2)</b>					
Wages	-	-	10,453	19,936	13,811
Other Expenses	7,207	7,220	4,003	5,452	6,079
	7,207	7,220	14,456	25,388	19,890



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<b>Sub Group Income</b>					
<b>Income</b>					
Callala RSL Bowling Club Income	18,312	14,414	12,623	18,738	18,800
Mens Golf Income	2,825	4,365	2,217	5,549	4,620
Womens Golf Income	-	-	-	455	-
Vets Golf Income	2,360	3,208	3,843	4,475	3,260
Fishing Club Income	2,300	1,528	1,060	1,163	2,347
	<b>25,798</b>	<b>23,516</b>	<b>19,743</b>	<b>30,380</b>	<b>29,027</b>
<b>Less Expenditure</b>					
Callala RSL Bowling Club Expenses	14,521	12,685	12,861	13,320	15,815
Mens Golf Expenses	1,305	3,181	2,121	3,394	4,292
Womens Golf Expenses	50	247	-	447	439
Vets Golf Expenses	1,275	2,569	2,288	3,141	4,239
Fishing Club Expenses	2,813	2,104	1,226	856	3,021
	<b>19,964</b>	<b>20,786</b>	<b>18,496</b>	<b>21,159</b>	<b>27,806</b>
<b>Net Profit Transferred to Profit &amp; Loss Statement</b>	<b>5,833</b>	<b>2,730</b>	<b>1,247</b>	<b>9,221</b>	<b>1,222</b>
<b>Entertainment &amp; Promotion Expenses (Note 3)</b>					
Net Special Events	-1776	0	0	160	-1741
Entertainment	11980	10681	11429	14707	12033
Raffle	(7,767)	(8,694)	(6,148)	(7,553)	(8,736)
Bingo	616	259	(673)	(752)	(574)
Kids Club	0	0	0	0	0
Major Draw	1,018	3,525	1,332	750	4,127
Members Birthday	1,868	1,920	1,890	2,538	2,230
National Poker League	5,431	5,376	6,788	6,012	3,712
Pool Competition	-	-	-	-	(13)
Promotions	-	-	-	-	-
Childrens Christmas Party	-	-	-	-	-
Sky Channel & Austar	9,719	11,015	14,807	13,607	13,607
	<b>21,090</b>	<b>24,082</b>	<b>29,425</b>	<b>29,469</b>	<b>24,646</b>

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<b>General Expenses - (Note 4)</b>					
AGM Election Expenses	-	-	-	-	-
Computer Expenses	2,488	1,483	1,347	495	403
Consultancy	-	-	-	-	3,480
Filing Fees	-	-	-	-	-
Fines	-	-	-	-	-
Flowers	-	-	-	227	-
Hire of Plant & Equipment	830	830	871	871	870
Hygiene	1,229	1,918	2,722	1,978	1,603
Legal Fees	229	-	-	-	-
Licence Fees	1,656	1,346	1,120	1,132	1,208
Lucky Badge	5,864	2,636	1,182	1,182	11,591
Safety	3,934	3,163	1,769	4,427	1,920
Staff Meals & Drinks	-	200	-	-	2,605
Staff Training & Welfare	2,498	1,782	-	3,131	1,364
Subscriptions	1,663	2,394	2,551	2,421	2,183
Sundry Expenses	395	325	171	2,419	145
	<b>20,785</b>	<b>16,077</b>	<b>11,734</b>	<b>18,282</b>	<b>27,372</b>

**Callala RSL Country Club Ltd**  
**Summary of Trading Results for the - QUARTER ENDING DECEMBER 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	107,198	68,457	38,741	178,802	126,625	52,176
Bistro Net Profit	(17,886)	9,457	(27,343)	(41,615)	(313)	(41,301)
Poker Machines Net Profit	285,148	294,600	(9,452)	552,304	557,522	(5,218)
Golf Course Net Profit	(9,348)	(41,015)	31,667	(46,318)	(98,541)	52,223
Keno Net Profit	18,035	19,873	(1,838)	30,654	32,169	(1,516)
TAB Net Profit	3,551	2,812	740	8,179	5,500	2,679
Motel Net Profit	(19,997)	(89,169)	69,171	(79,635)	(133,497)	53,863
Other Net Income	23,826	21,040	2,786	52,178	54,115	(1,937)
Total Net Income	390,527	286,055	104,472	654,550	543,580	110,970
<u>Less General Expenses</u>						
Courtesy Bus Expenses	19,890	7,207	12,683	45,278	14,531	30,747
Depreciation	68,558	52,593	15,965	133,771	104,479	29,292
Entertainment & Promotion Expenses	24,646	21,090	3,556	54,114	44,729	9,385
Interest	3,784	1,511	2,273	7,499	3,235	4,264
Other Wages & Super	52,372	46,690	5,682	87,163	94,448	(7,284)
Other Expenses	226,204	178,063	48,142	459,927	357,869	102,059
	395,454	307,152	88,301	787,753	619,290	168,463
<b>Net Profit/(Loss)</b>	<b>(4,927)</b>	<b>(21,097)</b>	<b>16,170</b>	<b>(133,203)</b>	<b>(75,710)</b>	<b>(57,493)</b>
Add Back:						
Depreciation	68,558	52,593	15,965	133,771	104,479	29,292
Interest	3,784	1,511	2,273	7,499	3,235	4,264
<b>Net Profit before Depreciation and Interest (EBITDA)</b>	<b>67,415</b>	<b>33,006</b>	<b>34,409</b>	<b>8,067</b>	<b>32,004</b>	<b>(23,937)</b>
Less:						
Loan Repayments	137,549	72,808	64,741	259,866	114,466	145,400
Capital Expenditure	179,199	42,260	136,938	205,521	76,411	129,110
Profit on Sale of Poker Machines	-	-	-	-	-	-
<b>Net Cash Surplus / (Deficiency)</b>	<b>(249,333)</b>	<b>(82,062)</b>	<b>(167,270)</b>	<b>(457,320)</b>	<b>(158,873)</b>	<b>(298,447)</b>

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

**CAPITAL EXPENDITURE**

Details

	Quarter	YTD
Diesel Ride on Lawn Mower	49,818	
Supply & Install Maneurop Compressor for Freezer Room	3,913	
CRT Machine	29,505	
New Air Curtain for Smoking in Pokies Area	1,408	
Washing Machine 8.5kg	727	
Television for Bar Area	363	
Supply & Install 16 x Warning System Speakers with Evac	4,800	
Installation of Entry Lights	764	
Car Park Resurfacing	48,505	
Building Works: Poker Machine Room Renovations	35,282	
Building Works: Complying Development Certificate, Inspections etc	1,888	
Element CA250W POS Touch J1900	2,225	
	179,199	205,521

**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	167,454	188,822	(21,367)
Course	85,399	83,985	1,414
Poker Machines	7,363	9,328	(1,966)
Bistro	221,569	183,427	38,142
Bus	33,747	-	33,747
Motel	66,326	24,097	42,229
Other Wages	80,834	87,956	(7,122)
Jobkeeper Wages	-	-	-
Superannuation	61,909	55,787	6,122
Workers Compensation Insurance	17,770	8,883	8,887
<b>Total</b>	<b><u>742,371</u></b>	<b><u>642,285</u></b>	<b><u>100,087</u></b>

Note: wages and associated costs for year-to-date are up on last year by: \$100,087 15.6%

**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	28%	608,341	573,336	35,005	6%
Bistro	23%	499,645	460,659	38,987	8%
Course	6%	139,862	73,804	66,059	90%
Poker Machines	32%	699,551	670,176	29,375	4%
Keno	1%	32,673	34,086	(1,413)	-4%
TAB	0%	8,510	5,831	2,679	46%
Motel	7%	160,873	2,528	158,345	6264%
Other Income	2%	41,736	40,177	1,559	4%
<b>Total</b>		<b><u>2,191,192</u></b>	<b><u>1,860,596</u></b>	<b><u>330,596</u></b>	

Note: total gross revenue for the year is up on last year by : 17.77%

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: **\$8,067**      **0%**      \$32,004      *2% Last year*

**Callala RSL Country Club Ltd**  
**BALANCE SHEET SUMMARY**  
**AS AT 31 DECEMBER 2023**

**BANK ACCOUNT BALANCES**

	This quarter	Last quarter	Variance
- Commonwealth Account	8,549	1,711	6,838
- CBA Savings Account	-	-	-
- Bendigo Accounts	140,577	96,185	44,392
- Bendigo Savings Account	101,804	205,861	(104,058)
- Other bank accounts (including sub groups)	-	-	-
- Term Deposits	264,680	264,680	(0)
- Cash on hand	126,000	126,000	-
	<u>641,610</u>	<u>694,437</u>	<u>(52,827)</u>

**Stock on Hand**

- Stock on Hand	127,988	115,833	12,155
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**LOAN ACCOUNT BALANCES**

- Toro Finance	9,528	12,644	(3,116)
- Yamaha Finance	-	-	-
- Debentures	-	-	-
- Lease Liabilities	1,465,740	1,512,467	(46,727)
	<u>1,475,268</u>	<u>1,525,111</u>	<u>(49,843)</u>

**CREDITORS & ACCRUED EXPENSES**

	291,700	298,009	(6,309)
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**PROVISION FOR EMPLOYEE ENTITLEMENTS**

- Annual Leave	85,578	83,298	2,280
- Long Service Leave	55,960	53,302	2,658
	<u>141,538</u>	<u>136,600</u>	<u>4,938</u>