Sawtell Bowling & Recreation Club
Ltd
1 Lyons Road
Sawtell NSW 2452
02 6653 1287

# Profit and loss report

Accrual mode
01 May 2025 - 30 Apr 2026

| | Total | | | |
|---|---|---|---|---|
| | **Actual** | **Last Year** | **Variance $** | **Variance %** |
| **4-0000 Income** | | | | |
| **4-1000 Bar Trading** | | | | |
| 4-1010 Sales - Bar Beverages | 1,237,753.97 | 1,115,687.68 | 122,066.29 | 11 |
| 4-1011 Sales - Bar Food | 4,516.81 | 0.00 | 4,516.81 | - |
| 4-1014 Members Redeemed point sales | 0.00 | 3,575.12 | (3,575.12) | -100 |
| 4-1015 Load & Go Redeemed Points | 0.00 | 111,596.21 | (111,596.21) | -100 |
| 4-1016 Members Bar Discount | 100,141.10 | 172,139.61 | (71,998.51) | -42 |
| **4-1020 Cost of Sales** | | | | |
| 4-1030 Opening Stock | (63,022.22) | (33,271.61) | (29,750.61) | -89 |
| 4-1040 Purchases | (510,224.03) | (576,612.17) | 66,388.14 | 12 |
| 4-1045 Bar Gas | (2,742.73) | (3,712.23) | 969.50 | 26 |
| 4-1050 Freight & Cartage | (16.67) | 0.00 | (16.67) | - |
| 4-1060 Overs & Unders | (416.25) | (643.66) | 227.41 | 35 |
| 4-1065 Wastage | (932.60) | 0.00 | (932.60) | - |
| 4-1070 Purchase Rebates | 80,639.41 | 90,718.40 | (10,078.99) | -11 |
| 4-1090 Closing Stock | 35,749.79 | 63,022.53 | (27,272.74) | -43 |
| **Total Cost of Sales** | **(460,965.30)** | **(460,498.74)** | **(466.56)** | **-0.10%** |
| **Total Bar Trading** | **881,446.58** | **942,499.88** | **(61,053.30)** | **-6.50%** |
| **4-3000 Kitchen Trading Account** | | | | |
| 4-3005 Grease Trap - Kitchen | 7,141.98 | 6,708.04 | 433.94 | 6 |
| 4-3010 Gas Sales - Kitchen | 12,566.51 | 13,731.61 | (1,165.10) | -8 |
| 4-3015 Rental Received Kitchen | 20,309.52 | 20,000.00 | 309.52 | 2 |
| **4-3020 Cost of Sales** | | | | |
| 4-3045 Kitchen - Grease Trap | (6,332.27) | 0.00 | (6,332.27) | - |
| 4-3050 Kitchen - Gas | (11,717.79) | (13,731.61) | 2,013.82 | 15 |
| **Total Cost of Sales** | **(18,050.06)** | **(13,731.61)** | **(4,318.45)** | **-31.40%** |
| **Total Kitchen Trading Account** | **21,967.95** | **26,708.04** | **(4,740.09)** | **-17.70%** |
| **4-9000 Other Income** | | | | |
| 4-9010 Poker Machine Receipts | 587,473.80 | 756,600.58 | (169,126.78) | -22 |
| 4-9011 ATM Rebate | 15,779.97 | 17,314.56 | (1,534.59) | -9 |
| 4-9012 Poker Machine GST Rebate | 17,179.78 | 17,179.92 | (0.14) | 0 |
| 4-9013 Barefoot Bowls Fees | 13,509.18 | 0.00 | 13,509.18 | - |
| 4-9014 Function income | 14,365.78 | 4,201.46 | 10,164.32 | 242 |
| 4-9015 Green Fees | 95,888.13 | 96,387.82 | (499.69) | -0 |
| 4-9017 Tournaments & Special Events | 6,922.62 | 22,814.41 | (15,891.79) | -70 |
| 4-9018 Bowls Lockers | 1,272.74 | 2,227.30 | (954.56) | -43 |
| 4-9019 Championship Entry Fees | 7,381.82 | 0.00 | 7,381.82 | - |
| 4-9020 Vending Income | 1,795.65 | 2,390.44 | (594.79) | -25 |

| | Total | | | |
|---|---|---|---|---|
| | Actual | Last Year | Variance $ | Variance % |
| 4-9021 Vending - coffee | 3,614.17 | 3,938.75 | (324.58) | -8 |
| 4-9022 Wrong Bias | 0.00 | 20.00 | (20.00) | -100 |
| 4-9030 Keno Commissions | 74,297.94 | 85,480.48 | (11,182.54) | -13 |
| 4-9031 TAB Commission | 1,328.91 | 6,810.21 | (5,481.30) | -80 |
| 4-9034 Sky Rebate | 7,703.95 | 0.00 | 7,703.95 | - |
| 4-9035 Members Subscriptions | 21,047.08 | 26,066.87 | (5,019.79) | -19 |
| 4-9039 Advertising sponsorship | 8,100.00 | 7,600.00 | 500.00 | 7 |
| 4-9040 Donations & Sponsorships | 15,336.38 | 8,061.84 | 7,274.54 | 90 |
| 4-9041 Recycling | 2,051.27 | 0.00 | 2,051.27 | - |
| 4-9045 Raffles & Competitions | 116,081.26 | 119,368.27 | (3,287.01) | -3 |
| 4-9048 Rebates & Promotions | 11,826.10 | 80,029.64 | (68,203.54) | -85 |
| 4-9050 Rents Received | 1,327.26 | 1,363.60 | (36.34) | -3 |
| 4-9051 Bowls Travel | 0.00 | 1,123.18 | (1,123.18) | -100 |
| **Total Other Income** | **1,024,283.79** | **1,258,979.33** | **(234,695.54)** | **-18.60%** |
| 4-9055 Reciprocal - contra | 0.00 | 58.14 | (58.14) | -100 |
| 4-9065 Training Rebate | 0.00 | 10,090.90 | (10,090.90) | -100 |
| 4-9075 Bowls Shirts/Apparel | 5,534.67 | 136.37 | 5,398.30 | 3959 |
| 4-9090 Sundry Income | 6,368.21 | (434.79) | 6,803.00 | 1565 |
| **Total Income** | **1,939,601.20** | **2,238,037.87** | **(298,436.67)** | **-13.30%** |
| **Gross Profit** | **1,939,601.20** | **2,238,037.87** | **(298,436.67)** | **-13** |
| **6-0000 Expenses** | | | | |
| **6-1000 Clubhouse Expenses** | | | | |
| 6-1005 Affiliations & Subscriptions | 33,148.02 | 30,221.87 | 2,926.15 | 10 |
| 6-1010 Amenities & General | 548.14 | 33.29 | 514.85 | 1547 |
| 6-1013 ATM | 100.00 | 0.00 | 100.00 | - |
| 6-1015 Cleaning & Supplies | 57,379.32 | 54,199.90 | 3,179.42 | 6 |
| 6-1020 Clubhouse Security | 12,312.32 | 12,503.86 | (191.54) | -2 |
| 6-1025 Complimentary Drinks | 0.00 | 212.08 | (212.08) | -100 |
| 6-1026 Staff Amenities | 245.03 | 1,987.57 | (1,742.54) | -88 |
| 6-1035 Donations/ Sponsorship | 11,535.76 | 15,136.40 | (3,600.64) | -24 |
| 6-1040 Entertainment & Social | 26,177.34 | 0.00 | 26,177.34 | - |
| 6-1041 Equipment under $1,000 | 3,276.28 | 1,847.77 | 1,428.51 | 77 |
| 6-1042 Function - catering | 12,859.25 | 8,701.54 | 4,157.71 | 48 |
| 6-1043 Fuel Levy | 5.36 | 0.00 | 5.36 | - |
| 6-1045 Licences & Fees | 4,047.16 | 2,838.66 | 1,208.50 | 43 |
| 6-1050 Liquor Licence Fees | 1,079.85 | 933.34 | 146.51 | 16 |
| 6-1051 Promotions | 23,559.52 | 15,048.20 | 8,511.32 | 57 |
| 6-1054 Rentals- equipment | 11,314.38 | 4,565.27 | 6,749.11 | 148 |
| 6-1060 Repairs - Clubhouse | 16,888.81 | 4,869.04 | 12,019.77 | 247 |
| 6-1065 Repairs - Club Plant | 3,541.45 | 1,454.37 | 2,087.08 | 144 |
| 6-1074 Repairs & Maintenance Equip | 6,275.22 | 7,230.23 | (955.01) | -13 |
| 6-1075 Replacements & Consumables | 5,365.34 | 8,405.27 | (3,039.93) | -36 |
| 6-1080 Rubbish Removal | 7,655.08 | 17,897.74 | (10,242.66) | -57 |
| 6-1090 Raffles & Competitions | 79,013.62 | 87,445.94 | (8,432.32) | -10 |
| 6-1091 Trophies | 42,751.96 | 32,288.19 | 10,463.77 | 32 |
| 6-1095 Wages - Indoor | 336,836.47 | 381,359.50 | (44,523.03) | -12 |
| **6-1200 Members Amenities** | | | | |
| 6-1205 Members Bar Discounts | 88,437.30 | 150,258.51 | (61,821.21) | -41 |

| | Total | | | |
|---|---|---|---|---|
| | Actual | Last Year | Variance $ | Variance % |
| 6-1207 Members Bar Snacks & Giveaways | 21.60 | 0.00 | 21.60 | - |
| 6-1210 Members Bonus Points Redeemed | 4,488.08 | 3,542.03 | 946.05 | 27 |
| 6-1213 Members Discount Promotion | 11,703.80 | 21,881.10 | (10,177.30) | -46 |
| 6-1215 Members Foyer Swipe | 2,767.30 | 1,058.00 | 1,709.30 | 162 |
| 6-1220 Members promotions | 2,916.70 | 6,409.26 | (3,492.56) | -54 |
| 6-1230 Membership Draws Friday/Wednes | 8,452.49 | 8,600.00 | (147.51) | -2 |
| 6-1235 Members Birthday Promotion | 4,345.20 | 4,322.50 | 22.70 | 0 |
| **Total Members Amenities** | **123,132.47** | **196,071.40** | **(72,938.93)** | **-37.20%** |
| **Total Clubhouse Expenses** | **819,048.15** | **885,251.43** | **(66,203.28)** | **-7.50%** |
| **6-2000 Overhead & Admin Expenses** | | | | |
| 6-2005 Accounts & Computer | 1,845.41 | 2,596.34 | (750.93) | -29 |
| 6-2010 Advertising | 19,148.52 | 6,036.84 | 13,111.68 | 217 |
| 6-2012 Annual Reports / Member Renewals | 1,608.31 | 1,920.03 | (311.72) | -16 |
| 6-2015 Audit Fee | 16,100.00 | 21,305.00 | (5,205.00) | -24 |
| 6-2020 Bad Debts | 18,941.65 | 0.00 | 18,941.65 | - |
| 6-2023 Bank fees, gov charges | 8,367.38 | 7,595.44 | 771.94 | 10 |
| 6-2025 Council Rates | 21,303.55 | 17,058.13 | 4,245.42 | 25 |
| 6-2026 Water Rates | 12,363.24 | 12,344.57 | 18.67 | 0 |
| 6-2028 Compliance | 23,768.35 | 21,453.18 | 2,315.17 | 11 |
| 6-2029 Conferences & Seminars | 177.18 | 4,731.97 | (4,554.79) | -96 |
| 6-2030 Electricity | 61,827.78 | 60,839.83 | 987.95 | 2 |
| 6-2031 Chairmans Allowance | 2,200.00 | 1,000.00 | 1,200.00 | 120 |
| 6-2033 Depreciation on ROU Assets | 25,811.00 | 47,994.00 | (22,183.00) | -46 |
| 6-2035 Directors Expenses / Training | 2,096.17 | 5,560.57 | (3,464.40) | -62 |
| 6-2036 Directors Training | 834.70 | 0.00 | 834.70 | - |
| 6-2037 Gas | 2,138.65 | 284.02 | 1,854.63 | 653 |
| 6-2040 Insurance | 72,319.37 | 63,854.59 | 8,464.78 | 13 |
| 6-2041 Insurance Workers Comp | 31,249.99 | 21,445.40 | 9,804.59 | 46 |
| 6-2045 Interest Loan | 61,804.63 | 65,364.82 | (3,560.19) | -5 |
| 6-2046 Interest - Expense | 4,202.82 | 6,404.58 | (2,201.76) | -34 |
| 6-2047 Interest on ROU Assets | 1,172.00 | 3,275.00 | (2,103.00) | -64 |
| 6-2050 Keno Maintenance | 5,208.47 | 5,208.49 | (0.02) | 0 |
| 6-2051 Keno Stationery | 1,058.44 | 1,047.37 | 11.07 | 1 |
| 6-2052 Keno Promotion | 39.91 | 180.91 | (141.00) | -78 |
| 6-2055 Professional Fees | 0.00 | 9,930.00 | (9,930.00) | -100 |
| 6-2059 Poker League | 14,319.98 | 15,127.92 | (807.94) | -5 |
| 6-2060 Print, Post, Stationery | 2,770.95 | 3,240.40 | (469.45) | -14 |
| 6-2065 Provision for Leave | 50,632.09 | 60,523.83 | (9,891.74) | -16 |
| 6-2069 Sky Channel | 11,536.08 | 11,536.08 | 0.00 | 0 |
| 6-2070 Software & Computer Support | 2,124.40 | 1,374.97 | 749.43 | 54 |
| 6-2073 Staff Training | 2,732.68 | 3,806.14 | (1,073.46) | -28 |
| 6-2074 Staff Uniforms | 1,588.61 | 320.00 | 1,268.61 | 396 |
| 6-2075 Superannuation | 82,532.92 | 80,133.21 | 2,399.71 | 3 |
| 6-2076 TAB Maintenance | 4,862.36 | 4,940.00 | (77.64) | -2 |
| 6-2078 Tab stationery | 89.26 | 0.00 | 89.26 | - |
| 6-2080 Telephone | 9,530.32 | 10,191.77 | (661.45) | -6 |

| | Total | | | |
|---|---|---|---|---|
| | Actual | Last Year | Variance $ | Variance % |
| 6-2085 Travelling Assistance | 1,015.24 | 989.48 | 25.76 | 3 |
| 6-2090 Wages - Administrative | 152,188.82 | 157,231.29 | (5,042.47) | -3 |
| 6-2092 Website | 450.00 | 813.60 | (363.60) | -45 |
| **Total Overhead & Admin Expenses** | **731,961.23** | **737,659.77** | **(5,698.54)** | **-0.80%** |
| **6-3000 Poker Machine Expenses** | | | | |
| 6-3015 CMS Monitoring Fees | 20,725.31 | 20,182.28 | 543.03 | 3 |
| 6-3020 Poker Machine Promotions | 45.45 | 100.00 | (54.55) | -55 |
| 6-3030 Poker Machine Service & Repair | 18,474.27 | 18,580.37 | (106.10) | -1 |
| 6-3034 Ebet License | 3,255.75 | 3,249.87 | 5.88 | 0 |
| 6-3036 EBet Support | 8,906.40 | 9,235.75 | (329.35) | -4 |
| 6-3060 Rentals - Equipment | 5.40 | 0.00 | 5.40 | - |
| **Total Poker Machine Expenses** | **51,412.58** | **51,348.27** | **64.31** | **0.10%** |
| **6-4000 Greens Expenses** | | | | |
| 6-4010 Repairs - Greens Plant | 887.57 | 3,713.02 | (2,825.45) | -76 |
| 6-4015 Replacements - greens/surround | 1,705.36 | 0.00 | 1,705.36 | - |
| 6-4018 Greens Equipment | 721.82 | 0.00 | 721.82 | - |
| 6-4019 Greens Renovation | 8,382.89 | 8,489.55 | (106.66) | -1 |
| 6-4020 Greens/surrounds Maintenance | 7,699.93 | 6,172.31 | 1,527.62 | 25 |
| 6-4030 Wages - Greens | 145,894.65 | 121,612.64 | 24,282.01 | 20 |
| **6-4100 Bowls Expenses** | | | | |
| 6-4105 Bowls Apparel | 1,935.00 | 0.00 | 1,935.00 | - |
| 6-4110 Bowls accommodation | 0.00 | 4,362.37 | (4,362.37) | -100 |
| 6-4115 Bowls Catering/Beverages | 1,984.44 | 3,341.16 | (1,356.72) | -41 |
| 6-4120 Bowls equipment/visitation | 87.48 | 541.88 | (454.40) | -84 |
| 6-4125 Bowls Fees | 1,059.10 | 496.36 | 562.74 | 113 |
| 6-4130 Bowls travel | 1,711.41 | 6,329.87 | (4,618.46) | -73 |
| 6-4135 Bowls Umpires | 564.53 | 1,753.83 | (1,189.30) | -68 |
| 6-4150 Bowls Club General Expenses | 81.82 | 3,314.45 | (3,232.63) | -98 |
| 6-4151 Bowls Club Allowance | 4,500.00 | 9,000.00 | (4,500.00) | -50 |
| 6-4160 Pennant/RepresentativeExpenses | 9,155.92 | 6,713.40 | 2,442.52 | 36 |
| **Total Bowls Expenses** | **21,079.70** | **35,853.32** | **(14,773.62)** | **-41.20%** |
| **Total Greens Expenses** | **186,371.92** | **175,840.84** | **10,531.08** | **6.00%** |
| **6-5000 Kitchen Expenses** | | | | |
| 6-5300 Kitchen Repairs | 373.00 | 328.80 | 44.20 | 13 |
| 6-5400 Kitchen Equipment Maintenance | 7,080.65 | 3,087.22 | 3,993.43 | 129 |
| **Total Kitchen Expenses** | **7,453.65** | **3,416.02** | **4,037.63** | **118.20%** |
| **Total Expenses** | **1,796,247.53** | **1,853,516.33** | **(57,268.80)** | **-3.10%** |
| **Operating Profit** | **143,353.67** | **384,521.54** | **(241,167.87)** | **-63** |
| **8-0000 Other Income** | | | | |
| 8-4000 Profit on sale P & E | 8,000.00 | 0.00 | 8,000.00 | - |
| 8-4050 Profit/Loss on disposal of leases | (8,749.26) | 2,109.00 | (10,858.26) | -515 |
| **Total Other Income** | **(749.26)** | **2,109.00** | **(2,858.26)** | **-135.50%** |
| **9-0000 Other Expenses** | | | | |
| 9-2000 Depreciation | 210,454.00 | 196,128.00 | 14,326.00 | 7 |
| 9-3000 Loss on Sale P & E | 18,582.00 | (2,256.00) | 20,838.00 | 924 |
| 9-4000 Provision for P M Jackpots | (9,406.24) | 13,529.00 | (22,935.24) | -170 |
| **Total Other Expenses** | **219,629.76** | **207,401.00** | **12,228.76** | **5.90%** |
| **Net Profit** | **(77,025.35)** | **179,229.54** | **(256,254.89)** | **-143** |