

# Executive Summary

## South Mandurah Junior Football Club

For the period 1 July 2024 to 7 January 2025

	1 JULY 2024-7 JAN 2025	1 JULY 2023-7 JAN 2024	VARIANCE	
<b>Cash</b>				
Cash received	40,542.20	53,132.04	-23.70%	↓
Cash spent	88,957.61	128,632.76	-30.84%	↓
Cash surplus (deficit)	(48,415.41)	(75,500.72)	35.87%	↑
Closing bank balance	67,850.56	48,644.43	39.48%	↑
<b>Profitability</b>				
Income	24,783.23	40,827.30	-39.30%	↓
Direct costs	11,400.72	50,218.17	-77.30%	↓
Gross profit (loss)	13,382.51	(9,390.87)	242.51%	↑
Other income	-	-	-	—
Expenses	71,266.91	76,435.33	-6.76%	↓
Profit (loss)	(57,884.40)	(85,826.20)	32.56%	↑
<b>Balance Sheet</b>				
Debtors	4,083.00	10,836.00	-62.32%	↓
Creditors	(1,938.55)	9,738.90	-119.91%	↓
Net assets	133,180.98	89,691.95	48.49%	↑
<b>Sales</b>				
Number of invoices issued	105.00	272.00	-61.40%	↓
Average value of invoices	145.71	143.57	1.49%	↑
<b>Performance</b>				
Gross profit margin (%)	54.00	(23.00)	334.76%	↑
Net profit margin (%)	(233.56)	(210.22)	-11.11%	↓
Return on investment (p.a.) (%)	(83.06)	(182.86)	54.58%	↑
<b>Position</b>				
Average debtor days	31.47	50.69	-37.93%	↓
Average creditor days	(32.48)	37.04	-187.68%	↓
Short term cash forecast	6,021.55	1,097.10	448.86%	↑
Current assets to liabilities	(68.89)	10.46	-758.30%	↓
Term assets to liabilities	-	-	-	—

# Cash Summary

## South Mandurah Junior Football Club For the period 1 July 2024 to 7 January 2025

	1 JULY 2024-7 JAN 2025	1 JULY 2023-7 JAN 2024	VARIANCE	
<b>Income</b>				
Auskick Fee	1,025.61	-	-	—
Awards Night / windup Deposits	7,798.19	12,225.00	-36.21%	↓
Kids sports Voucher	210.00	450.00	-53.33%	↓
Merchandise Sales	6,311.00	7,810.05	-19.19%	↓
Play HQ Registration Fees	223.49	7,710.50	-97.10%	↓
Registration Fee's - 2023 Season	-	877.06	-100.00%	↓
Sponsorship and Fundraising Funds	12,683.94	18,690.74	-32.14%	↓
<b>Total Income</b>	<b>28,252.23</b>	<b>47,763.35</b>	<b>-40.85%</b>	
<b>Less Expenses</b>				
Awards Night / windup Expenses	22,489.72	34,703.77	-35.20%	↓
Bank Fees	18.00	14.00	28.57%	↑
Cleaning	449.90	410.21	9.68%	↑
Coaches & Committee expenses	110.00	3,113.95	-96.47%	↓
Cost of Goods Sold - Merchandise	6,111.22	25,226.52	-75.77%	↓
Entertainment - AGM Expenses	549.00	-	-	—
Equipment for Teams	4,861.41	8,740.08	-44.38%	↓
Fundraising, Sponsorship & Marketing Exp	2,858.00	4,553.04	-37.23%	↓
Ground expenses	5,577.03	5,304.64	5.13%	↑
Insurance	2,682.50	1,888.23	42.06%	↑
Inventory	(303.11)	2,063.39	-114.69%	↓
Open Season get together and have a go costs	876.25	615.15	42.44%	↑
Photograph costs	5,472.50	5,672.50	-3.53%	↓
Play HQ Fee's	-	44.00	-100.00%	↓
Printing & Stationery	-	146.70	-100.00%	↓
Rounding	-	0.21	-100.00%	↓
SM Senior Club Loan	(2,700.00)	11,700.00	-123.08%	↓
Square Cash Clearing	358.25	148.00	142.06%	↑
Square Fees	175.17	266.05	-34.16%	↓
Subscriptions	1,204.29	1,454.50	-17.20%	↓

	1 JULY 2024-7 JAN 2025	1 JULY 2023-7 JAN 2024	VARIANCE
Trophies	-	3,667.40	-100.00% ↓
Umpire Fee	15,570.50	7,578.50	105.46% ↑
WAFC Registration Fee	10,340.00	6,007.00	72.13% ↑
<b>Total Expenses</b>	<b>76,700.63</b>	<b>123,317.84</b>	<b>-37.80%</b>
<b>Surplus (Deficit)</b>	<b>(48,448.40)</b>	<b>(75,554.49)</b>	<b>35.88%</b>
<b>Plus Tax Movements</b>			
Tax Collected	32.99	60.72	-45.67% ↓
Tax Paid	-	(6.95)	100.00% ↑
<b>Net Tax Movements</b>	<b>32.99</b>	<b>53.77</b>	<b>-38.65%</b>
<b>Net Cash Movement</b>	<b>(48,415.41)</b>	<b>(75,500.72)</b>	<b>35.87%</b>
<b>Summary</b>			
Opening Balance	116,265.97	124,145.15	-6.35%
Plus Net Cash Movement	(48,415.41)	(75,500.72)	35.87% ↑
Cash Balance	67,850.56	48,644.43	39.48%

# Profit and Loss

## South Mandurah Junior Football Club For the period 1 July 2024 to 7 January 2025

	1 JULY 2024-7 JAN 2025	1 JULY 2023-7 JAN 2024	YEAR TO DATE
<b>Trading Income</b>			
Auskick Fee	1,025.61	-	1,025.61
Awards Night / windup Deposits	7,798.19	12,225.00	7,798.19
Kids sports Voucher	210.00	450.00	210.00
Merchandise Sales	6,366.00	7,932.00	6,366.00
Play HQ Registration Fees	223.49	8,639.50	223.49
Registration Fee's - 2023 Season	-	390.06	-
Sponsorship and Fundraising Funds	9,159.94	11,190.74	9,159.94
<b>Total Trading Income</b>	<b>24,783.23</b>	<b>40,827.30</b>	<b>24,783.23</b>
<b>Cost of Sales</b>			
Cost of Goods Sold - Merchandise	6,175.41	17,066.60	6,175.41
Equipment for Teams	5,225.31	33,151.57	5,225.31
<b>Total Cost of Sales</b>	<b>11,400.72</b>	<b>50,218.17</b>	<b>11,400.72</b>
<b>Gross Profit</b>	<b>13,382.51</b>	<b>(9,390.87)</b>	<b>13,382.51</b>
<b>Operating Expenses</b>			
Awards Night / windup Expenses	21,601.72	34,703.77	21,601.72
Bank Fees	18.00	14.00	18.00
Cleaning	449.90	410.21	449.90
Coaches & Committee expenses	3,400.00	4,581.04	3,400.00
Entertainment - AGM Expenses	549.00	-	549.00
Fundraising, Sponsorship & Marketing Exp	2,858.00	4,553.04	2,858.00
Ground expenses	5,733.43	5,289.24	5,733.43
Insurance	2,682.50	1,888.23	2,682.50
Open Season get together and have a go costs	876.25	615.15	876.25
Photograph costs	5,472.50	5,672.50	5,472.50
Play HQ Fee's	-	44.00	-
Printing & Stationery	-	146.70	-
Square Fees	167.62	266.05	167.62
Subscriptions	1,547.49	1,454.50	1,547.49
Trophies	-	3,667.40	-
Umpire Fee	15,570.50	7,122.50	15,570.50
WAFC Registration Fee	10,340.00	6,007.00	10,340.00
<b>Total Operating Expenses</b>	<b>71,266.91</b>	<b>76,435.33</b>	<b>71,266.91</b>
<b>Net Profit</b>	<b>(57,884.40)</b>	<b>(85,826.20)</b>	<b>(57,884.40)</b>

# Balance Sheet

## South Mandurah Junior Football Club As at 7 January 2025

	7 JAN 2025	7 JAN 2024
<b>Assets</b>		
<b>Bank</b>		
Cash Account	1.12	-
South Mandurah junior Football	68,059.44	48,819.38
<b>Total Bank</b>	<b>68,060.56</b>	<b>48,819.38</b>
<b>Current Assets</b>		
Accounts Receivable	4,083.00	10,836.00
Inventory	44,159.89	39,734.75
Square Cash Clearing	358.25	148.00
Stock on Hand	14,823.72	(195.00)
<b>Total Current Assets</b>	<b>63,424.86</b>	<b>50,523.75</b>
<b>Total Assets</b>	<b>131,485.42</b>	<b>99,343.13</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	(1,938.55)	9,738.90
GST	32.99	90.57
Rounding	-	(153.24)
SM Senior Club Loan	-	(200.00)
Square Balance	210.00	174.95
<b>Total Current Liabilities</b>	<b>(1,695.56)</b>	<b>9,651.18</b>
<b>Total Liabilities</b>	<b>(1,695.56)</b>	<b>9,651.18</b>
<b>Net Assets</b>	<b>133,180.98</b>	<b>89,691.95</b>
<b>Equity</b>		
Current Year Earnings	(57,884.40)	(85,826.20)
Retained Earnings	191,065.38	175,518.15
<b>Total Equity</b>	<b>133,180.98</b>	<b>89,691.95</b>

# Aged Receivables Summary

South Mandurah Junior Football Club

As at 7 January 2025

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Amanda Major	-	(300.00)	-	-	-	-	(300.00)
Amy Ewen	-	(200.00)	-	-	-	-	(200.00)
Braeden Vagg	-	15.00	-	-	-	-	15.00
Chad Duckrell	-	(300.00)	-	-	-	-	(300.00)
Charlee Jenkins	-	-	-	60.00	-	-	60.00
Danielle Eyre	-	(50.00)	-	-	-	-	(50.00)
Frosty J Ice cream Van	-	60.00	-	-	-	-	60.00
Ian & Karen Watson	-	(200.00)	-	-	-	-	(200.00)
Jack Newbold	-	135.00	-	-	-	-	135.00
Jamee Gibson	-	(50.00)	-	-	-	-	(50.00)
Jessica Jones	-	(190.00)	-	-	-	-	(190.00)
Joel Fitch	-	(50.00)	-	-	-	-	(50.00)
Joel Gray	-	(200.00)	-	-	-	-	(200.00)
Jonel Boonzaaier	-	(50.00)	-	-	-	-	(50.00)
Josh Scarlett	-	(50.00)	-	-	-	-	(50.00)
Kasha Miles	-	30.00	-	-	-	-	30.00
Katelyn Slater	-	(200.00)	-	-	-	-	(200.00)
Kevan Waters	-	(50.00)	-	-	-	-	(50.00)
Kyle Haydon	-	30.00	-	-	-	-	30.00
Matthew Edwards	-	(50.00)	-	-	-	-	(50.00)
Mitchell Earl	-	125.00	-	-	-	-	125.00
Murray Dowding	-	(300.00)	-	-	-	-	(300.00)
Natasha Hearne	-	(200.00)	-	-	-	-	(200.00)
Noah Schwarzbach	-	58.00	-	-	-	-	58.00
Rebecca Wallis	-	(300.00)	-	-	-	-	(300.00)
Rohan Axford	-	(50.00)	-	-	-	-	(50.00)
Sienna Flett	-	-	-	60.00	-	-	60.00
South Mandurah Football & Netball Club	6,800.00	-	-	-	-	-	6,800.00
Tanya Fitch	-	(200.00)	-	-	-	-	(200.00)
Terri Lomman-Stone	-	(300.00)	-	-	-	-	(300.00)
<b>Total</b>	<b>6,800.00</b>	<b>(2,837.00)</b>	<b>-</b>	<b>120.00</b>	<b>-</b>	<b>-</b>	<b>4,083.00</b>
<b>Percentage of total</b>	<b>166.54%</b>	<b>-69.48%</b>	<b>-</b>	<b>2.94%</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>

# Aged Payables Summary

South Mandurah Junior Football Club

As at 7 January 2025

Ageing by due date

CONTACT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
<b>Aged Payables</b>						
Bizvault	-	-	-	-	(2,094.95)	(2,094.95)
City of Mandurah	22.98	-	-	133.42	-	156.40
Total Aged Payables	22.98	-	-	133.42	(2,094.95)	(1,938.55)
Total	22.98	-	-	133.42	(2,094.95)	(1,938.55)
Percentage of total	-1.19%	-	-	-6.88%	108.07%	100.00%