

Executive Summary

South Mandurah Junior Football Club For the year ended 30 June 2025

	2025	2024	VARIANCE
Cash			
Cash received	197,699.89	207,248.41	-4.61% ↓
Cash spent	155,282.62	215,127.59	-27.82% ↓
Cash surplus (deficit)	42,417.27	(7,879.18)	638.35% ↑
Closing bank balance	160,683.24	118,265.97	35.87% ↑
Profitability			
Income	180,714.40	191,587.76	-5.68% ↓
Direct costs	67,113.32	76,164.89	-11.88% ↓
Gross profit (loss)	113,601.08	115,422.87	-1.58% ↓
Other income	-	-	- —
Expenses	101,958.13	99,875.64	2.09% ↑
Profit (loss)	11,642.95	15,547.23	-25.11% ↓
Balance Sheet			
Debtors	7,998.13	13,422.00	-40.41% ↓
Creditors	6,269.28	(26.50)	23,757.66% ↑
Net assets	202,671.66	191,028.71	6.09% ↑
Sales			
Number of invoices issued	351.00	620.00	-43.39% ↓
Average value of invoices	185.33	152.07	21.87% ↑
Performance			
Gross profit margin (%)	62.86	60.25	4.34% ↑
Net profit margin (%)	6.44	8.11	-20.61% ↓
Return on investment (p.a.) (%)	5.74	8.14	-29.42% ↓
Position			
Average debtor days	16.15	25.64	-37.00% ↓
Average creditor days	34.10	(0.13)	26,875.01% ↑
Short term cash forecast	1,728.85	13,448.50	-87.14% ↓
Current assets to liabilities	33.13	(7,207.63)	100.46% ↑
Term assets to liabilities	-	-	- —

Cash Summary

South Mandurah Junior Football Club For the year ended 30 June 2025

	2025	2024	VARIANCE	
Income				
Auskick Fee	14,606.73	-	-	—
Awards Night / windup Deposits	7,798.19	12,225.00	-36.21%	↓
Kids sports Voucher	21,382.35	15,716.50	36.05%	↑
Merchandise Sales	39,247.06	50,380.66	-22.10%	↓
Photographs	50.00	150.00	-66.67%	↓
Play HQ Registration Fees	67,207.02	84,114.10	-20.10%	↓
Registration Fee's - 2023 Season	-	877.06	-100.00%	↓
Sponsorship and Fundraising Funds	30,246.02	31,202.50	-3.07%	↓
Square Discounts	(374.19)	(443.00)	15.53%	↑
Square Sales	0.09	0.05	80.00%	↑
Total Income	180,163.27	194,222.87	-7.24%	
Less Expenses				
Awards Night / windup Expenses	25,217.52	42,277.52	-40.35%	↓
Bank Fees	35.80	115.00	-68.87%	↓
Cleaning	449.90	485.21	-7.28%	↓
Coaches & Committee expenses	3,355.11	7,503.04	-55.28%	↓
Cost of Goods Sold - Merchandise	40,295.42	44,118.15	-8.66%	↓
Entertainment - AGM Expenses	549.00	-	-	—
Equipment for Teams	25,662.26	40,520.06	-36.67%	↓
Fundraising, Sponsorship & Marketing Exp	10,128.93	5,352.78	89.23%	↑
Ground expenses	13,925.35	10,026.08	38.89%	↑
Insurance	2,682.50	1,888.23	42.06%	↑
Inventory	(4,929.17)	(10,217.89)	51.76%	↑
Office Expenses	-	144.13	-100.00%	↓
Open Season get together and have a go costs	3,207.65	2,292.25	39.93%	↑
Photograph costs	5,472.50	8,972.50	-39.01%	↓
Play HQ Fee's	68.50	44.00	55.68%	↑
Printing & Stationery	865.59	408.79	111.74%	↑
Repairs and Maintenance	-	146.22	-100.00%	↓

	2025	2024	VARIANCE
Rounding	(38.42)	(153.03)	74.89% ↑
SM Senior Club Loan	(5,200.00)	9,400.00	-155.32% ↓
Square Cash Clearing	1,408.35	-	- —
Square Fees	601.89	638.56	-5.74% ↓
Stock on Hand	(14,823.72)	15,018.72	-198.70% ↓
Subscriptions	2,934.01	3,066.60	-4.32% ↓
Suspense	0.03	-	- —
Trophies	-	3,777.40	-100.00% ↓
Umpire Fee	15,570.50	7,578.50	105.46% ↑
WAFC Registration Fee	10,481.50	8,662.43	21.00% ↑
WAFC Team Fines	(175.00)	-	- —
Total Expenses	137,746.00	202,065.25	-31.83%
Surplus (Deficit)	42,417.27	(7,842.38)	640.87%
Plus Tax Movements			
Tax Collected	217.28	308.06	-29.47% ↓
Tax Paid	(217.28)	(344.86)	36.99% ↑
Net Tax Movements	-	(36.80)	100.00%
Net Cash Movement	42,417.27	(7,879.18)	638.35%
Summary			
Opening Balance	118,265.97	126,145.15	-6.25%
Plus Net Cash Movement	42,417.27	(7,879.18)	638.35% ↑
Cash Balance	160,683.24	118,265.97	35.87%

Profit and Loss

South Mandurah Junior Football Club For the year ended 30 June 2025

	2025	2024	YEAR TO DATE
Trading Income			
Auskick Fee	14,606.73	-	14,606.73
Awards Night / windup Deposits	7,798.19	12,225.00	7,798.19
Kids sports Voucher	21,382.35	15,716.50	21,382.35
Merchandise Sales	40,127.06	50,067.52	40,127.06
Photographs	50.00	150.00	50.00
Play HQ Registration Fees	67,207.02	84,114.10	67,207.02
Registration Fee's - 2023 Season	-	390.06	-
Sponsorship and Fundraising Funds	29,917.15	29,367.53	29,917.15
Square Discounts	(374.19)	(443.00)	(374.19)
Square Sales	0.09	0.05	0.09
Total Trading Income	180,714.40	191,587.76	180,714.40
Cost of Sales			
Cost of Goods Sold - Merchandise	40,967.16	21,435.54	40,967.16
Equipment for Teams	26,146.16	54,729.35	26,146.16
Total Cost of Sales	67,113.32	76,164.89	67,113.32
Gross Profit	113,601.08	115,422.87	113,601.08
Operating Expenses			
Awards Night / windup Expenses	24,329.52	43,165.52	24,329.52
Bank Fees	35.80	115.00	35.80
Cleaning	449.90	485.21	449.90
Coaches & Committee expenses	4,455.11	6,034.04	4,455.11
Entertainment - AGM Expenses	549.00	-	549.00
Fundraising, Sponsorship & Marketing Exp	10,128.93	5,352.78	10,128.93
Ground expenses	19,765.38	9,990.08	19,765.38
Insurance	2,682.50	1,888.23	2,682.50
Office Expenses	-	144.13	-
Open Season get together and have a go costs	3,302.85	2,292.25	3,302.85
Photograph costs	5,472.50	8,972.50	5,472.50
Play HQ Fee's	68.50	44.00	68.50
Printing & Stationery	865.59	408.79	865.59
Repairs and Maintenance	-	146.22	-
Square Fees	594.34	646.11	594.34
Subscriptions	3,706.21	628.45	3,706.21
Trophies	-	3,777.40	-
Umpire Fee	15,570.50	7,122.50	15,570.50
WAFC Registration Fee	10,481.50	8,662.43	10,481.50
WAFC Team Fines	(500.00)	-	(500.00)
Total Operating Expenses	101,958.13	99,875.64	101,958.13

	2025	2024	YEAR TO DATE
Net Profit	11,642.95	15,547.23	11,642.95

Balance Sheet

South Mandurah Junior Football Club As at 30 June 2025

	30 JUNE 2025	30 JUNE 2024
Assets		
Bank		
Cash Account	1.12	-
South Mandurah junior Football	160,682.12	118,265.97
Total Bank	160,683.24	118,265.97
Current Assets		
Accounts Receivable	7,998.13	13,422.00
Inventory	38,889.61	44,490.52
Square Cash Clearing	1,408.35	-
Stock on Hand	-	14,823.72
Total Current Assets	48,296.09	72,736.24
Total Assets	208,979.33	191,002.21
Liabilities		
Current Liabilities		
Accounts Payable	6,269.28	(26.50)
Rounding	38.42	-
Suspense	(0.03)	-
Total Current Liabilities	6,307.67	(26.50)
Total Liabilities	6,307.67	(26.50)
Net Assets	202,671.66	191,028.71
Equity		
Current Year Earnings	11,642.95	15,547.23
Retained Earnings	191,028.71	175,481.48
Total Equity	202,671.66	191,028.71

Aged Receivables Summary

South Mandurah Junior Football Club

As at 30 June 2025

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aaron Cook	-	-	-	-	(50.00)	-	(50.00)
Amy Allingham - SMJFC Events Coordinator	80.00	-	-	-	-	-	80.00
Angus Lange	25.00	-	-	-	-	-	25.00
Ashlee Williams	-	-	-	-	(50.00)	-	(50.00)
Ben Parker	25.00	-	-	-	-	-	25.00
Braeden Vagg	25.00	-	-	-	-	-	25.00
Campbell Crombie	25.00	-	-	-	-	-	25.00
Chad Duckrell	200.00	-	-	193.00	-	-	393.00
Chris Piper	40.00	-	-	-	-	-	40.00
Danielle Eyre	-	-	-	-	-	(50.00)	(50.00)
Darren Slater	-	-	-	-	(50.00)	-	(50.00)
Elise Hough	80.00	-	-	-	-	-	80.00
Finn Astill	25.00	-	-	-	-	-	25.00
Fiona Norwood	-	-	-	-	(25.00)	-	(25.00)
Glen Andrews	80.00	-	-	-	-	-	80.00
Grant Willis	-	-	-	-	(25.00)	-	(25.00)
Hayley palmer	-	-	-	5.00	-	-	5.00
Hollie O'Donnell	-	-	-	-	(50.00)	-	(50.00)
Holly Dowd	80.00	-	-	-	-	-	80.00
Integra Fire Solutions	-	545.11	-	-	-	-	545.11
Jackson Kinnear	25.00	-	-	-	-	-	25.00
Jaiden Davern	25.00	-	-	-	-	-	25.00
Jamee Gibson	-	-	-	-	-	(50.00)	(50.00)
Joel Fitch	-	-	-	-	-	(50.00)	(50.00)
Joel Gray	120.00	-	-	-	-	-	120.00
Joel Murray	-	-	-	(50.00)	-	-	(50.00)
John Barker	-	-	-	-	(50.00)	-	(50.00)
Jonel Boonzaaier	40.00	-	-	-	-	-	40.00
Jordan Hodder	25.00	-	-	-	-	-	25.00
Kaiden Flower	25.00	-	-	-	-	-	25.00
Keep It Neat Home and Garden	790.02	-	-	-	-	-	790.02
Kevan Waters	-	-	-	-	-	(50.00)	(50.00)
Kobi Martin	25.00	-	-	-	-	-	25.00
Leigh Coleman	-	-	-	-	(50.00)	-	(50.00)
Matt Lemm	40.00	-	-	-	-	-	40.00
Matthew Edwards	-	-	-	-	-	(50.00)	(50.00)
Metro South Regional Development Council	-	1,000.00	-	-	-	-	1,000.00

Michael Charlesworth	-	-	-	-	(50.00)	-	(50.00)
Neil Morton	-	-	-	-	(50.00)	-	(50.00)
Nikki Reghenzani	-	-	-	(50.00)	-	-	(50.00)
OCCU HSEC Agency	950.00	-	-	-	-	-	950.00
Rebecca Wallis - SMJFC Auskick Coordinator / Vice President	120.00	-	-	-	-	-	120.00
Renee Hardie	-	-	-	-	(25.00)	-	(25.00)
Reyne Woollcott	-	-	-	-	(25.00)	-	(25.00)
Rhys Lawrie	-	-	-	-	(50.00)	-	(50.00)
Riley Merks	25.00	-	-	-	-	-	25.00
Rohan Axford	-	-	-	-	-	(50.00)	(50.00)
Rory O'Brien	-	-	-	-	(50.00)	-	(50.00)
Rowan Thompson	25.00	-	-	-	-	-	25.00
Sarah Lunt	40.00	-	-	-	-	-	40.00
Sarah Merks	-	-	-	(50.00)	-	-	(50.00)
Shane Creevey	-	-	-	-	(50.00)	-	(50.00)
Shannon Carroll	-	-	30.00	-	-	-	30.00
South Mandurah Football & Netball Club	4,300.00	-	-	-	-	-	4,300.00
Terie King	40.00	-	-	-	-	-	40.00
Thomas Maughan	25.00	-	-	-	-	-	25.00
Total	7,325.02	1,545.11	30.00	48.00	(650.00)	(300.00)	7,998.13
Percentage of total	91.58%	19.32%	0.38%	0.60%	-8.13%	-3.75%	100.00%

Aged Payables Summary

South Mandurah Junior Football Club

As at 30 June 2025

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aged Payables							
Bizvault	-	-	85.80	257.40	-	(9.15)	334.05
City of Mandurah	5,519.61	-	-	-	-	133.42	5,653.03
Mark my Turf	-	187.00	-	-	-	-	187.00
Michelle Grover	-	-	-	-	95.20	-	95.20
Total Aged Payables	5,519.61	187.00	85.80	257.40	95.20	124.27	6,269.28
Total	5,519.61	187.00	85.80	257.40	95.20	124.27	6,269.28
Percentage of total	88.04%	2.98%	1.37%	4.11%	1.52%	1.98%	100.00%