

Executive Summary








South Mandurah Junior Football Club For the year ended 30 June 2022

	2022	JUN 2021-MAY 2022	VARIANCE	
Cash				
Cash received	160,226.21	167,456.40	-4.32%	↓
Cash spent	137,542.41	133,086.32	3.35%	↑
Cash surplus (deficit)	22,683.80	34,370.08	-34.00%	↓
Closing bank balance	135,495.08	147,586.48	-8.19%	↓
Profitability				
Income	150,568.34	158,692.80	-5.12%	↓
Direct costs	47,723.53	46,627.40	2.35%	↑
Gross profit (loss)	102,844.81	112,065.40	-8.23%	↓
Other income	-	-	-	—
Expenses	93,121.29	88,733.38	4.95%	↑
Profit (loss)	9,723.52	23,332.02	-58.33%	↓
Balance Sheet				
Debtors	(1,838.50)	(161.00)	-1,041.93%	↓
Creditors	7,054.98	5,647.71	24.92%	↑
Net assets	167,472.03	183,146.43	-8.56%	↓
Sales				
Number of invoices issued	225.00	221.00	1.81%	↑
Average value of invoices	170.35	175.40	-2.88%	↓
Performance				
Gross profit margin (%)	68.30	70.62	-3.28%	↓
Net profit margin (%)	6.46	14.70	-56.08%	↓
Return on investment (p.a.) (%)	5.81	12.74	-54.42%	↓
Position				
Average debtor days	(4.46)	(0.37)	-1,103.54%	↓
Average creditor days	53.96	44.21	22.05%	↑
Short term cash forecast	(8,893.48)	(5,808.71)	-53.11%	↓
Current assets to liabilities	42.34	82.63	-48.76%	↓
Term assets to liabilities	-	-	-	—

Cash Summary

South Mandurah Junior Football Club For the year ended 30 June 2022

	2022	2021	VARIANCE	
Income				
Awards Night / windup Deposits	9,454.30	9,962.60	-5.10%	↓
Income relating to 2020 season	-	14,843.33	-100.00%	↓
Kids sports Voucher	9,950.00	-	-	—
Merchandise Sales	28,476.53	14,479.41	96.67%	↑
Photographs	-	8,944.45	-100.00%	↓
Reg Fee - Auskick	21,803.03	-	-	—
Registration Fee 2021	(300.00)	75,834.06	-100.40%	↓
Registration Fee 2022	68,003.34	-	-	—
Sponsorship and Fundraising Funds	16,797.95	3,821.00	339.62%	↑
Total Income	154,185.15	127,884.85	20.57%	
Less Expenses				
Awards Night / windup Expenses	21,741.36	22,494.25	-3.35%	↓
Bank Fees	77.61	6.40	1,112.66%	↑
Cleaning	(195.30)	-	-	—
Coaches & Committee expenses	6,173.85	2,619.00	135.73%	↑
Cost of Goods Sold - Merchandise	21,298.91	32,880.52	-35.22%	↓
Entertainment - AGM Expenses	828.90	445.00	86.27%	↑
Equipment for Teams	26,106.11	16,411.20	59.07%	↑
Ground expenses	5,946.55	9,615.82	-38.16%	↓
Insurance	5,577.50	-	-	—
Inventory	253.66	21,286.94	-98.81%	↓
Light, Power, Heating	-	102.24	-100.00%	↓
Open Season get together and have a go costs	373.05	-	-	—
Photograph costs	4,290.00	1,650.00	160.00%	↑
Printing & Stationery	529.35	1,151.81	-54.04%	↓
Rent	2,000.00	1,400.00	42.86%	↑
Repairs and Maintenance	280.85	-	-	—
Rounding	103.63	0.44	23,452.27%	↑
SM Senior Club Loan	(5,200.00)	(5,300.00)	1.89%	↑

	2022	2021	VARIANCE
Sponsorship and marketing expenses	4,965.83	-	- 
Sports TG Charges	773.50	-	- 
Subscriptions	1,039.70	185.79	459.61% 
Trophies	3,061.15	-	- 
Umpire Fee	9,079.14	10,453.44	-13.15% 
WAFC Registration Fee	22,396.00	15,901.56	40.84% 
Total Expenses	131,501.35	131,304.41	0.15%
Surplus (Deficit)	22,683.80	(3,419.56)	763.35%
Net Cash Movement	22,683.80	(3,419.56)	763.35%
Summary			
Opening Balance	112,811.28	116,230.84	-2.94%
Plus Net Cash Movement	22,683.80	(3,419.56)	763.35% 
Cash Balance	135,495.08	112,811.28	20.11%

Profit and Loss

South Mandurah Junior Football Club For the year ended 30 June 2022

	2022	2021	YEAR TO DATE
Trading Income			
Awards Night / windup Deposits	9,454.30	9,962.60	9,454.30
Income relating to 2020 season	-	14,843.33	-
Kids sports Voucher	9,950.00	-	9,950.00
Merchandise Sales	24,803.22	15,054.23	24,803.22
Photographs	-	8,944.45	-
Reg Fee - Auskick	21,803.03	-	21,803.03
Registration Fee 2021	(300.00)	75,834.06	(300.00)
Registration Fee 2022	68,054.84	-	68,054.84
Sponsorship and Fundraising Funds	16,802.95	3,821.00	16,802.95
Total Trading Income	150,568.34	128,459.67	150,568.34
Cost of Sales			
Cost of Goods Sold - Merchandise	20,848.52	15,413.52	20,848.52
Equipment for Teams	26,875.01	16,411.20	26,875.01
Total Cost of Sales	47,723.53	31,824.72	47,723.53
Gross Profit	102,844.81	96,634.95	102,844.81
Operating Expenses			
Awards Night / windup Expenses	21,741.36	22,494.25	21,741.36
Bank Fees	77.61	6.40	77.61
Cleaning	(195.30)	-	(195.30)
Coaches & Committee expenses	8,111.12	2,719.00	8,111.12
Entertainment - AGM Expenses	828.90	445.00	828.90
Ground expenses	5,208.52	10,458.85	5,208.52
Insurance	9,260.25	-	9,260.25
Light, Power, Heating	-	102.24	-
Office Expenses	220.00	-	220.00
Open Season get together and have a go costs	373.05	-	373.05
Photograph costs	4,290.00	1,650.00	4,290.00
Printing & Stationery	529.35	1,151.81	529.35
Rent	2,000.00	1,400.00	2,000.00
Repairs and Maintenance	280.85	-	280.85
Sponsorship and marketing expenses	4,965.83	-	4,965.83
Sports TG Charges	773.50	-	773.50
Subscriptions	1,668.90	185.79	1,668.90
Trophies	3,061.15	-	3,061.15
Umpire Fee	7,530.20	12,002.38	7,530.20
WAFC Registration Fee	22,396.00	15,901.56	22,396.00
Total Operating Expenses	93,121.29	68,517.28	93,121.29
Net Profit	9,723.52	28,117.67	9,723.52

Balance Sheet

South Mandurah Junior Football Club As at 30 June 2022

	30 JUN 2022	30 JUN 2021
Assets		
Bank		
Cash Account	-	190.00
South Mandurah junior Football	135,495.08	112,621.28
Total Bank	135,495.08	112,811.28
Current Assets		
Accounts Receivable	(1,838.50)	414.82
Inventory	37,866.38	42,048.57
Total Current Assets	36,027.88	42,463.39
Total Assets	171,522.96	155,274.67
Liabilities		
Current Liabilities		
Accounts Payable	7,054.98	5,626.70
Rounding	(104.05)	(0.54)
SM Senior Club Loan	(2,900.00)	(8,100.00)
Total Current Liabilities	4,050.93	(2,473.84)
Total Liabilities	4,050.93	(2,473.84)
Net Assets	167,472.03	157,748.51
Equity		
Current Year Earnings	9,723.52	28,117.67
Retained Earnings	157,748.51	129,630.84
Total Equity	167,472.03	157,748.51

Aged Receivables Summary

South Mandurah Junior Football Club

As at 30 June 2022

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Abi Phillips	-	(50.00)	-	-	-	-	(50.00)
Amy Ewen	-	(50.00)	-	-	-	-	(50.00)
Angela Johns	-	(50.00)	-	-	-	-	(50.00)
Billie Greenwood	-	-	51.50	-	-	-	51.50
Bradley Higgins	-	(50.00)	-	-	-	-	(50.00)
Bradley Lee	-	(50.00)	-	-	-	-	(50.00)
Callie Gidler	-	(50.00)	-	-	-	-	(50.00)
Chrissy Schoeffler	-	(5.00)	-	-	-	-	(5.00)
Daniel Brandy	-	(50.00)	-	-	-	-	(50.00)
David Chisholm	-	(50.00)	-	-	-	-	(50.00)
Fiona Barker	-	(50.00)	-	-	-	-	(50.00)
jade Julker	-	(50.00)	-	-	-	-	(50.00)
James Fenton	-	(50.00)	-	-	-	-	(50.00)
Jess Hardie	-	(50.00)	-	-	-	-	(50.00)
Jesse Gidler	-	(50.00)	-	-	-	-	(50.00)
Joel Finch	-	-	-	-	-	(35.00)	(35.00)
Joel Gray	-	(50.00)	-	-	-	-	(50.00)
John Barker	-	(50.00)	-	-	-	-	(50.00)
Kelly Taylor	-	(25.00)	-	-	-	-	(25.00)
Kevan Waters	-	-	-	-	-	(300.00)	(300.00)
Korean Jenkins	-	35.00	-	-	-	-	35.00
Lisa Hogarth	-	-	-	-	-	(45.00)	(45.00)
Mel Clements	-	-	-	-	-	(5.00)	(5.00)
Mitch Royal	-	(50.00)	-	-	-	-	(50.00)
Nathan Milverton	-	(50.00)	-	-	-	-	(50.00)
Ray Oliver	-	(30.00)	-	-	-	-	(30.00)
Rohan Axford	-	-	-	-	-	(300.00)	(300.00)
Sam jacques	-	(50.00)	-	-	-	-	(50.00)
Samantha Jenner	-	(50.00)	-	-	-	-	(50.00)
Shannon Kent	-	50.00	-	-	-	-	50.00
Sol Daw	-	(50.00)	-	-	-	-	(50.00)
Stuart Ball	-	-	-	-	-	(130.00)	(130.00)
Tanya Finch	-	-	-	-	-	(55.00)	(55.00)
Terri Lomman-Stone	-	-	-	-	-	5.00	5.00
Zander Boaler	-	(50.00)	-	-	-	-	(50.00)
Total	-	(1,025.00)	51.50	-	-	(865.00)	(1,838.50)

Aged Payables Summary

South Mandurah Junior Football Club

As at 30 June 2022

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Bizvault	849.20	-	-	-	-	-	849.20
City of mandurah	3,682.75	-	-	-	-	-	3,682.75
Slater Gartrell Sports	768.90	-	-	-	-	-	768.90
South Mandurah Football & Netball Club	167.27	-	-	-	-	-	167.27
The Leagues	1,586.86	-	-	-	-	-	1,586.86
Total	7,054.98	-	-	-	-	-	7,054.98