

# Profit and Loss

## Yeronga State School Parents and Citizens Association All Entities 1 December 2019 to 31 December 2019

	P & C Admin	P & C Fete	P & C Tuckshop	P & C Uniform	Yoshc	Total
<b>Income</b>						
Container Refund Scheme	39	-	-	-	-	39
Extra curricular lesson Income	2,035	-	-	-	-	2,035
FAO Payments	-	-	-	-	36,905	36,905
Fundraising and Stall Income	411	-	-	-	-	411
Grant Income Earned	2,364	-	-	-	-	2,364
Interest Received	4	-	-	-	2,971	2,974
OSHC Fee Payments	-	-	-	-	32,366	32,366
Tuckshop Sales	-	-	10,331	-	-	10,331
Uniform Shop Sales	-	-	-	10,953	-	10,953
<b>Total Income</b>	<b>4,852</b>	<b>-</b>	<b>10,331</b>	<b>10,953</b>	<b>72,241</b>	<b>98,378</b>
<b>Less Cost of Sales</b>						
Cost of Goods Sold	-	-	3,093	(5,613)	-	(2,520)
<b>Total Cost of Sales</b>	<b>-</b>	<b>-</b>	<b>3,093</b>	<b>(5,613)</b>	<b>-</b>	<b>(2,520)</b>
<b>Gross Profit</b>	<b>4,852</b>	<b>-</b>	<b>7,238</b>	<b>16,566</b>	<b>72,241</b>	<b>100,898</b>
<b>Less Operating Expenses</b>						
Audit fees	2,070	-	-	-	1,590	3,660
Bank fees and charges	-	-	176	58	1	235
Cleaning and supplies	-	-	-	-	679	679
Computer Hardware	-	-	-	-	294	294
Consumables	-	-	-	-	1,566	1,566
Direct Debit Fees	-	-	-	-	562	562
Equipment	-	-	1,615	-	-	1,615
Excursions	-	-	-	-	3,143	3,143
Fete Expenses	-	120	-	-	-	120
Food	-	-	-	-	2,243	2,243
Grant Expenditure	2,364	-	-	-	-	2,364
Internet and Telecommunications	-	-	-	-	264	264
Memberships	440	-	-	-	1,060	1,500
P&C Donation/Support	-	-	71	-	-	71
Printer/Photocopier	-	-	-	-	3,933	3,933
Rent on land & buildings	-	-	-	-	574	574
Repairs & maintenance	-	-	-	-	235	235
Software Subscriptions	114	-	-	-	116	230
Staff Uniforms	130	-	-	-	-	130
Superannuation	136	-	132	-	5,419	5,687
Wages	1,696	-	1,388	350	57,565	60,999
Yoshc Annual Leave	-	-	-	-	(12,689)	(12,689)

# Profit and Loss

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	<b>P &amp; C Admin</b>	<b>P &amp; C Fete</b>	<b>P &amp; C Tuckshop</b>	<b>P &amp; C Uniform</b>	<b>Yoshc</b>	<b>Total</b>
YOSHC Long service leave	-	-	-	-	(10,578)	(10,578)
<b>Total Operating Expenses</b>	<b>6,950</b>	<b>120</b>	<b>3,382</b>	<b>408</b>	<b>55,978</b>	<b>66,838</b>
<b>Net Profit</b>	<b>(2,098)</b>	<b>(120)</b>	<b>3,856</b>	<b>16,159</b>	<b>16,263</b>	<b>34,060</b>

# Balance Sheet

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## Yeronga State School Parents and Citizens Association As at 31 December 2019

31 Dec 2019

### Assets

<b>Bank</b>	
Debit Card Tuckshop	1,000
Debit Card YOSHC	1,811
P&C Building Fund1	229
P&C General Account	19,417
P&C Savings Account	41,933
P&C Tuckshop	12,703
YOSHC Transaction	563,513
<b>Total Bank</b>	<b>640,606</b>
<b>Current Assets</b>	
P&C Inventory- uniform shop	41,456
YOSHC Accounts Receivable	6,362
YOSHC Building Fund	71,235
YOSHC Long Service Leave Term Deposit	55,506
YOSHC Petty Cash	200
<b>Total Current Assets</b>	<b>174,759</b>
<b>Total Assets</b>	<b>815,364</b>

### Liabilities

<b>Current Liabilities</b>	
Accounts Payable	9,861
Childcare paid in advance	4,026
Income in Advance	9,725
P&C and Yoshc Accruals	3,660
P&C and Yoshc GST	(13,159)
P&C and Yoshc PAYG Withholdings Payable	6,611
P&C and Yoshc Superannuation Payable	5,687
P&C Donations for uniforms	330
P&C Unearned Income - Grants	1,483
P&C Unearned Income - Yr6 Shirts	6,107
Provision for doubtful debts	2,000
Senior Graduation	1,448
YOSHC Unearned Income	8,746
<b>Total Current Liabilities</b>	<b>46,525</b>
<b>Non-Current Liabilities</b>	
YOSHC Provision for Annual leave	1,675
YOSHC Provision for Long service leave	1,200
<b>Total Non-Current Liabilities</b>	<b>2,875</b>
<b>Total Liabilities</b>	<b>49,401</b>
<b>Net Assets</b>	<b>765,964</b>

# Balance Sheet

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31 Dec 2019

## Equity

Current Year Earnings	67,872
P&C Retained Earnings	308,656
YOSHC Retained Earnings	389,436
<b>Total Equity</b>	<b>765,964</b>

# Profit and Loss

## Yeronga State School Parents and Citizens Association P & C Admin For the month ended 31 December 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
<b>Income</b>								
Banking Commissions received	-	-	-	0.0%	710	1,680	(970)▼	-57.7%▼
Building Fund Donation	-	-	-	0.0%	6,284	8,000	(1,716)▼	-21.5%▼
Container Refund Scheme	39	-	39▲	0.0%	218	-	218▲	0.0%
Extra curricular lesson Income	2,035	500	1,535▲	307.0%▲	8,632	6,000	2,632▲	43.9%▲
Fundraising and Stall Income	411	-	411▲	0.0%	22,072	14,100	7,972▲	56.5%▲
Grant Income Earned	2,364	-	2,364▲	0.0%	45,295	20,000	25,295▲	126.5%▲
Interest Received	4	30	(26)▼	-87.8%▼	222	360	(138)▼	-38.4%▼
Mature Plant Donation - Fred St Pty Ltd	-	-	-	0.0%	-	600	(600)▼	-100.0%▼
<b>Total Income</b>	<b>4,852</b>	<b>530</b>	<b>4,322</b>	<b>815.5%</b>	<b>83,433</b>	<b>50,740</b>	<b>32,693</b>	<b>64.4%</b>
<b>Gross Profit</b>	<b>4,852</b>	<b>530</b>	<b>4,322</b>	<b>815.0%</b>	<b>83,433</b>	<b>50,740</b>	<b>32,693</b>	<b>64.0%</b>
<b>Less Operating Expenses</b>								
Advertising and promotion	-	-	-	0.0%	486	-	486▲	0.0%
Audit fees	2,070	2,100	(30)▼	-1.4%▼	2,140	2,100	40▲	1.9%▲
Bank fees and charges	-	-	-	0.0%	40	-	40▲	0.0%
Blue Card Applications	-	-	-	0.0%	92	-	92▲	0.0%
Consumables	-	-	-	0.0%	-	50	(50)▼	-100.0%▼
Fundraising Expenses	-	-	-	0.0%	5,445	2,250	3,195▲	142.0%▲

# Profit and Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Gifts	-	-	-	0.0%	75	-	75▲	0.0%
Grant Expenditure	2,364	-	2,364▲	0.0%	45,295	20,600	24,695▲	119.9%▲
Insurance	-	-	-	0.0%	2,568	3,500	(932)▼	-26.6%▼
Internet and Telecommunications	-	-	-	0.0%	285	-	285▲	0.0%
Memberships	440	-	440▲	0.0%	440	-	440▲	0.0%
P&C Donation/Support	-	-	-	0.0%	1,860	-	1,860▲	0.0%
P&C Donations to School	-	-	-	0.0%	255,679	109,120	146,559▲	134.3%▲
Prep Welcome Picnic	-	-	-	0.0%	197	-	197▲	0.0%
School Archivist	-	1,700	(1,700)▼	-100.0%▼	-	6,800	(6,800)▼	-100.0%▼
Software Subscriptions	114	365	(251)▼	-68.9%▼	1,626	1,630	(5)▼	-0.3%▼
Staff Recruitment	-	-	-	0.0%	355	-	355▲	0.0%
Staff Uniforms	130	-	130▲	0.0%	130	-	130▲	0.0%
Superannuation	136	91	45▲	49.6%▲	1,817	1,433	384▲	26.8%▲
Wages	1,696	958	738▲	77.1%▲	19,564	15,092	4,472▲	29.6%▲
<b>Total Operating Expenses</b>	<b>6,950</b>	<b>5,214</b>	<b>1,736</b>	<b>33.3%</b>	<b>338,094</b>	<b>162,575</b>	<b>175,519</b>	<b>108.0%</b>
<b>Net Profit</b>	<b>(2,098)</b>	<b>(4,684)</b>	<b>2,586</b>	<b>55.0%</b>	<b>(254,661)</b>	<b>(111,835)</b>	<b>(142,826)</b>	<b>-128.0%</b>

# Profit and Loss

## Yeronga State School Parents and Citizens Association P & C Tuckshop For the month ended 31 December 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
<b>Income</b>								
Tuckshop Sales	10,331	7,000	3,331▲	47.6%▲	114,547	100,000	14,547▲	14.5%▲
<b>Total Income</b>	<b>10,331</b>	<b>7,000</b>	<b>3,331</b>	<b>47.6%</b>	<b>114,547</b>	<b>100,000</b>	<b>14,547</b>	<b>14.5%</b>
<b>Less Cost of Sales</b>								
Cost of Goods Sold	3,093	2,000	1,093▲	54.7%▲	60,189	48,250	11,939▲	24.7%▲
<b>Total Cost of Sales</b>	<b>3,093</b>	<b>2,000</b>	<b>1,093</b>	<b>54.7%</b>	<b>60,189</b>	<b>48,250</b>	<b>11,939</b>	<b>24.7%</b>
<b>Gross Profit</b>	<b>7,238</b>	<b>5,000</b>	<b>2,238</b>	<b>45.0%</b>	<b>54,358</b>	<b>51,750</b>	<b>2,608</b>	<b>5.0%</b>
<b>Less Operating Expenses</b>								
Bank fees and charges	176	161	15▲	9.6%▲	2,049	1,744	305▲	17.5%▲
Equipment	1,615	-	1,615▲	0.0%	1,765	3,000	(1,235)▼	-41.2%▼
Internet and Telecommunications	-	-	-	0.0%	200	-	200▲	0.0%
Memberships	-	-	-	0.0%	220	220	-	0.0%
P&C Donation/Support	71	-	71▲	0.0%	71	300	(229)▼	-76.3%▼
Repairs & maintenance	-	-	-	0.0%	253	-	253▲	0.0%
Superannuation	132	135	(3)▼	-2.3%▼	2,894	2,928	(34)▼	-1.2%▼
Wages	1,388	1,425	(37)▼	-2.6%▼	30,566	30,824	(258)▼	-0.8%▼
<b>Total Operating Expenses</b>	<b>3,382</b>	<b>1,721</b>	<b>1,661</b>	<b>96.5%</b>	<b>38,018</b>	<b>39,016</b>	<b>(998)</b>	<b>-2.6%</b>
<b>Net Profit</b>	<b>3,856</b>	<b>3,279</b>	<b>577</b>	<b>18.0%</b>	<b>16,340</b>	<b>12,734</b>	<b>3,606</b>	<b>28.0%</b>

# Profit and Loss

## Yeronga State School Parents and Citizens Association P & C Uniform For the month ended 31 December 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
<b>Income</b>								
Uniform Shop Sales	10,953	7,000	3,953▲	56.5%▲	72,583	78,100	(5,517)▼	-7.1%▼
<b>Total Income</b>	<b>10,953</b>	<b>7,000</b>	<b>3,953</b>	<b>56.5%</b>	<b>72,583</b>	<b>78,100</b>	<b>(5,517)</b>	<b>-7.1%</b>
<b>Less Cost of Sales</b>								
Cost of Goods Sold	(5,613)	5,000	(10,613)▼	-212.3%▼	51,331	60,000	(8,669)▼	-14.4%▼
<b>Total Cost of Sales</b>	<b>(5,613)</b>	<b>5,000</b>	<b>(10,613)</b>	<b>-212.3%</b>	<b>51,331</b>	<b>60,000</b>	<b>(8,669)</b>	<b>-14.4%</b>
<b>Gross Profit</b>	<b>16,566</b>	<b>2,000</b>	<b>14,566</b>	<b>728.0%</b>	<b>21,252</b>	<b>18,100</b>	<b>3,152</b>	<b>17.0%</b>
<b>Less Operating Expenses</b>								
Bank fees and charges	58	87	(29)▼	-33.6%▼	1,156	1,044	112▲	10.7%▲
Superannuation	-	113	(113)▼	-100.0%▼	625	519	106▲	20.4%▲
Wages	350	350	-▼	0.0%▼	7,185	7,307	(122)▼	-1.7%▼
YSS Staff Shirts	-	-	-	0.0%	20	-	20▲	0.0%
<b>Total Operating Expenses</b>	<b>408</b>	<b>550</b>	<b>(142)</b>	<b>-25.9%</b>	<b>8,985</b>	<b>8,870</b>	<b>115</b>	<b>1.3%</b>
<b>Net Profit</b>	<b>16,159</b>	<b>1,450</b>	<b>14,709</b>	<b>1014.0%</b>	<b>12,267</b>	<b>9,230</b>	<b>3,037</b>	<b>33.0%</b>



# Profit and Loss

## Yeronga State School Parents and Citizens Association Yoshc For the month ended 31 December 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
<b>Income</b>								
FAO Payments	36,905	56,759	(19,854)▼	-35.0%▼	541,749	681,108	(139,359)▼	-20.5%▼
Interest Received	2,971	3,000	(30)▼	-1.0%▼	2,971	3,000	(30)▼	-1.0%▼
OSHC Fee Payments	32,366	28,380	3,986▲	14.0%▲	558,054	340,560	217,494▲	63.9%▲
<b>Total Income</b>	<b>72,241</b>	<b>88,139</b>	<b>(15,898)</b>	<b>-18.0%</b>	<b>1,102,773</b>	<b>1,024,668</b>	<b>78,105</b>	<b>7.6%</b>
<b>Gross Profit</b>	<b>72,241</b>	<b>88,139</b>	<b>(15,898)</b>	<b>-18.0%</b>	<b>1,102,773</b>	<b>1,024,668</b>	<b>78,105</b>	<b>8.0%</b>
<b>Less Operating Expenses</b>								
Audit fees	1,590	1,813	(223)▼	-12.3%▼	1,590	1,813	(223)▼	-12.3%▼
Bad Debts	-	1,000	(1,000)▼	-100.0%▼	-	1,000	(1,000)▼	-100.0%▼
Bank fees and charges	1	140	(139)▼	-99.5%▼	552	1,680	(1,128)▼	-67.1%▼
Blue Card Applications	-	75	(75)▼	-100.0%▼	273	900	(627)▼	-69.7%▼
Cleaning and supplies	679	630	49▲	7.8%▲	8,626	7,560	1,066▲	14.1%▲
Computer Hardware	294	-	294▲	0.0%	1,373	3,200	(1,827)▼	-57.1%▼
Consumables	1,566	1,200	366▲	30.5%▲	20,009	14,400	5,609▲	39.0%▲
Direct Debit Fees	562	458	104▲	22.8%▲	7,827	5,496	2,331▲	42.4%▲
Equipment	-	250	(250)▼	-100.0%▼	3,687	4,250	(563)▼	-13.2%▼
Excursions	3,143	3,300	(157)▼	-4.8%▼	20,771	16,500	4,271▲	25.9%▲
Food	2,243	2,000	243▲	12.2%▲	35,885	24,000	11,885▲	49.5%▲

# Profit and Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Internet and Telecommunications	264	216	48▲	22.4%▲	2,619	2,592	27▲	1.0%▲
Licensing / Compliance	-	-	-	0.0%	469	475	(6)▼	-1.2%▼
Memberships	1,060	-	1,060▲	0.0%	1,680	1,680	-▲	0.0%▲
Music Block Equipment	-	-	-	0.0%	1,063	2,350	(1,287)▼	-54.8%▼
Paid Parental Leave	-	-	-	0.0%	719	-	719▲	0.0%
Printer/Photocopier	3,933	60	3,873▲	6455.4%▲	9,067	4,960	4,107▲	82.8%▲
Rent on land & buildings	574	574	-▼	-0.1%▼	6,884	6,888	(4)▼	-0.1%▼
Repairs & maintenance	235	185	50▲	26.8%▲	4,188	7,000	(2,812)▼	-40.2%▼
Software Subscriptions	116	183	(67)▼	-36.4%▼	2,932	2,636	296▲	11.2%▲
Staff Recruitment	-	-	-	0.0%	845	990	(145)▼	-14.6%▼
Staff training	-	796	(796)▼	-100.0%▼	2,871	12,556	(9,685)▼	-77.1%▼
Staff Uniforms	-	-	-	0.0%	2,543	1,000	1,543▲	154.3%▲
Superannuation	5,419	5,054	365▲	7.2%▲	64,920	65,704	(784)▼	-1.2%▼
Wages	57,565	53,203	4,362▲	8.2%▲	705,253	691,636	13,617▲	2.0%▲
Workers Compensation	-	-	-	0.0%	5,657	3,500	2,157▲	61.6%▲
Yoshc Annual Leave	(12,689)	-	(12,689)▼	0.0%	(12,689)	-	(12,689)▼	0.0%
YOSHC Long service leave	(10,578)	-	(10,578)▼	0.0%	(10,578)	-	(10,578)▼	0.0%
<b>Total Operating Expenses</b>	<b>55,978</b>	<b>71,137</b>	<b>(15,159)</b>	<b>-21.3%</b>	<b>889,038</b>	<b>884,766</b>	<b>4,272</b>	<b>0.5%</b>
<b>Net Profit</b>	<b>16,263</b>	<b>17,002</b>	<b>(739)</b>	<b>-4.0%</b>	<b>213,736</b>	<b>139,902</b>	<b>73,834</b>	<b>53.0%</b>

# Profit and Loss

## Yeronga State School Parents and Citizens Association P & C Fete For the month ended 31 December 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
<b>Income</b>								
Fete Income - Sponsorships	-	-	-	0.0%	15,600	10,000	5,600▲	56.0%▲
Fete Income - Stalls	-	-	-	0.0%	104,002	-	104,002▲	0.0%
Fete Ordinary Income	-	-	-	0.0%	21,376	95,215	(73,839)▼	-77.6%▼
<b>Total Income</b>	-	-	-	<b>0.0%</b>	<b>140,978</b>	<b>105,215</b>	<b>35,763</b>	<b>34.0%</b>
<b>Gross Profit</b>	-	-	-	<b>0.0%</b>	<b>140,978</b>	<b>105,215</b>	<b>35,763</b>	<b>34.0%</b>
<b>Less Operating Expenses</b>								
Fete Expenses	120	-	120▲	0.0%	60,787	49,565	11,222▲	22.6%▲
<b>Total Operating Expenses</b>	<b>120</b>	-	<b>120</b>	<b>0.0%</b>	<b>60,787</b>	<b>49,565</b>	<b>11,222</b>	<b>22.6%</b>
<b>Net Profit</b>	<b>(120)</b>	-	<b>(120)</b>	<b>0.0%</b>	<b>80,190</b>	<b>55,650</b>	<b>24,540</b>	<b>44.0%</b>