

Profit and Loss

Yeronga State School Parents and Citizens Association All Entities 1 November 2019 to 30 November 2019

	P & C Admin	P & C Tuckshop	P & C Uniform	Yoshc	Total
Income					
Container Refund Scheme	10	-	-	-	10
Extra curricular lesson Income	370	-	-	-	370
FAO Payments	-	-	-	47,392	47,392
Fundraising and Stall Income	846	-	-	-	846
Interest Received	3	-	-	-	3
OSHC Fee Payments	-	-	-	41,195	41,195
Tuckshop Sales	-	13,798	-	-	13,798
Uniform Shop Sales	-	-	10,958	-	10,958
Total Income	1,230	13,798	10,958	88,587	114,573
Less Cost of Sales					
Cost of Goods Sold	-	6,546	19,657	-	26,203
Total Cost of Sales	-	6,546	19,657	-	26,203
Gross Profit	1,230	7,252	(8,699)	88,587	88,370
Less Operating Expenses					
Advertising and promotion	470	-	-	-	470
Bank fees and charges	-	248	208	75	531
Cleaning and supplies	-	-	-	909	909
Consumables	-	-	-	260	260
Direct Debit Fees	-	-	-	583	583
Excursions	-	-	-	187	187
Food	-	-	-	3,963	3,963
Fundraising Expenses	309	-	-	-	309
Internet and Telecommunications	-	-	-	264	264
P&C Donation/Support	1,800	-	-	-	1,800
Printer/Photocopier	-	-	-	453	453
Rent on land & buildings	-	-	-	574	574
Repairs & maintenance	-	-	-	42	42
Software Subscriptions	375	-	-	126	502
Staff Recruitment	355	-	-	-	355
Staff Uniforms	-	-	-	480	480
Superannuation	211	321	70	6,278	6,880
Wages	2,222	3,393	736	66,865	73,217
Total Operating Expenses	5,743	3,962	1,014	81,058	91,778
Net Profit	(4,513)	3,289	(9,713)	7,529	(3,408)

Balance Sheet

Yeronga State School Parents and Citizens Association As at 30 November 2019

30 Nov 2019

Assets

Bank	
Debit Card Tuckshop	670
Debit Card YOSHC	1,818
P&C Building Fund1	229
P&C General Account	22,450
P&C Savings Account	41,929
P&C Tuckshop	11,665
YOSHC Transaction	556,008
Total Bank	634,770
Current Assets	
P&C Accounts Receivable	10,055
P&C Inventory- uniform shop	35,843
Prepayments	574
YOSHC Accounts Receivable	10,795
YOSHC Building Fund	69,565
YOSHC Long Service Leave Term Deposit	54,205
YOSHC Petty Cash	200
Total Current Assets	181,237
Total Assets	816,007

Liabilities

Current Liabilities	
Accounts Payable	33,013
Childcare paid in advance	6,347
Income in Advance	600
P&C and Yoshc GST	(12,605)
P&C and Yoshc PAYG Withholdings Payable	8,540
P&C and Yoshc Superannuation Payable	6,880
P&C Donations for uniforms	330
P&C Unearned Income - Grants	3,846
P&C Unearned Income - Yr6 Shirts	7,989
Provision for doubtful debts	2,000
Senior Graduation	663
YOSHC Unearned Income	357
Total Current Liabilities	57,960
Non-Current Liabilities	
YOSHC Provision for Annual leave	14,364
YOSHC Provision for Long service leave	11,778
Total Non-Current Liabilities	26,142
Total Liabilities	84,103

Balance Sheet

30 Nov 2019

Net Assets

731,904

Equity

Current Year Earnings	33,812
P&C Retained Earnings	308,656
YOSHC Retained Earnings	389,436
Total Equity	731,904

Profit and Loss

Yeronga State School Parents and Citizens Association P & C Admin For the month ended 30 November 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
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	10	-	10▲	0.0%	179	-	179▲	0.0%
Extra curricular lesson Income	370	500	(130)▼	-26.0%▼	6,597	5,500	1,097▲	19.9%▲
Fundraising and Stall Income	846	-	846▲	0.0%	21,661	14,100	7,561▲	53.6%▲
Grant Income Earned	-	-	-	0.0%	42,931	20,000	22,931▲	114.7%▲
Interest Received	3	30	(27)▼	-88.9%▼	218	330	(112)▼	-33.9%▼
Mature Plant Donation - Fred St Pty Ltd	-	-	-	0.0%	-	600	(600)▼	-100.0%▼
Total Income	1,230	530	700	132.1%	78,581	50,210	28,371	56.5%
Gross Profit	1,230	530	700	132.0%	78,581	50,210	28,371	57.0%
Less Operating Expenses								
Advertising and promotion	470	-	470▲	0.0%	486	-	486▲	0.0%
Audit fees	-	-	-	0.0%	70	-	70▲	0.0%
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	309	-	309▲	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	-	-	-	0.0%	42,931	20,600	22,331▲	108.4%▲
Insurance	-	-	-	0.0%	2,568	3,500	(932)▼	-26.6%▼
Internet and Telecommunications	-	-	-	0.0%	285	-	285▲	0.0%
P&C Donation/Support	1,800	-	1,800▲	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	-	-	-	0.0%	-	5,100	(5,100)▼	-100.0%▼
Software Subscriptions	375	115	260▲	226.5%▲	1,512	1,265	247▲	19.5%▲
Staff Recruitment	355	-	355▲	0.0%	355	-	355▲	0.0%
Superannuation	211	164	47▲	28.7%▲	1,680	1,342	338▲	25.2%▲
Wages	2,222	1,724	498▲	28.9%▲	17,868	14,134	3,734▲	26.4%▲
Total Operating Expenses	5,743	2,003	3,740	186.7%	331,144	157,361	173,783	110.4%
Net Profit	(4,513)	(1,473)	(3,040)	-206.0%	(252,563)	(107,151)	(145,412)	-136.0%

Profit and Loss

Yeronga State School Parents and Citizens Association P & C Tuckshop For the month ended 30 November 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
Tuckshop Sales	13,798	13,000	798▲	6.1%▲	104,216	93,000	11,216▲	12.1%▲
Total Income	13,798	13,000	798	6.1%	104,216	93,000	11,216	12.1%
Less Cost of Sales								
Cost of Goods Sold	6,546	7,000	(454)▼	-6.5%▼	57,096	46,250	10,846▲	23.4%▲
Total Cost of Sales	6,546	7,000	(454)	-6.5%	57,096	46,250	10,846	23.4%
Gross Profit	7,252	6,000	1,252	21.0%	47,120	46,750	370	1.0%
Less Operating Expenses								
Bank fees and charges	248	161	87▲	54.0%▲	1,873	1,583	290▲	18.3%▲
Equipment	-	-	-	0.0%	150	3,000	(2,850)▼	-95.0%▼
Internet and Telecommunications	-	-	-	0.0%	200	-	200▲	0.0%
Memberships	-	-	-	0.0%	220	220	-	0.0%
P&C Donation/Support	-	300	(300)▼	-100.0%▼	-	300	(300)▼	-100.0%▼
Repairs & maintenance	-	-	-	0.0%	253	-	253▲	0.0%
Superannuation	321	456	(135)▼	-29.6%▼	2,762	2,793	(31)▼	-1.1%▼
Wages	3,393	4,803	(1,410)▼	-29.3%▼	29,178	29,399	(221)▼	-0.8%▼
Total Operating Expenses	3,962	5,720	(1,758)	-30.7%	34,636	37,295	(2,659)	-7.1%
Net Profit	3,289	280	3,009	1075.0%	12,484	9,455	3,029	32.0%

Profit and Loss

Yeronga State School Parents and Citizens Association P & C Uniform For the month ended 30 November 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
Uniform Shop Sales	10,958	16,000	(5,042)▼	-31.5%▼	61,630	71,100	(9,470)▼	-13.3%▼
Total Income	10,958	16,000	(5,042)	-31.5%	61,630	71,100	(9,470)	-13.3%
Less Cost of Sales								
Cost of Goods Sold	19,657	5,000	14,657▲	293.1%▲	56,943	55,000	1,943▲	3.5%▲
Total Cost of Sales	19,657	5,000	14,657	293.1%	56,943	55,000	1,943	3.5%
Gross Profit	(8,699)	11,000	(19,699)	-179.0%	4,686	16,100	(11,414)	-71.0%
Less Operating Expenses								
Bank fees and charges	208	87	121▲	139.4%▲	1,098	957	141▲	14.7%▲
Superannuation	70	-	70▲	0.0%	625	406	219▲	54.0%▲
Wages	736	1,224	(488)▼	-39.9%▼	6,835	6,957	(122)▼	-1.8%▼
YSS Staff Shirts	-	-	-	0.0%	20	-	20▲	0.0%
Total Operating Expenses	1,014	1,311	(297)	-22.6%	8,578	8,320	258	3.1%
Net Profit	(9,713)	9,689	(19,402)	-200.0%	(3,892)	7,780	(11,672)	-150.0%

Profit and Loss

Yeronga State School Parents and Citizens Association Yoshc For the month ended 30 November 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
FAO Payments	47,392	56,759	(9,367)▼	-16.5%▼	504,844	624,349	(119,505)▼	-19.1%▼
OSHC Fee Payments	41,195	28,380	12,815▲	45.2%▲	525,688	312,180	213,508▲	68.4%▲
Total Income	88,587	85,139	3,448	4.1%	1,030,532	936,529	94,003	10.0%
Gross Profit	88,587	85,139	3,448	4.0%	1,030,532	936,529	94,003	10.0%
Less Operating Expenses								
Bank fees and charges	75	140	(65)▼	-46.4%▼	551	1,540	(989)▼	-64.2%▼
Blue Card Applications	-	75	(75)▼	-100.0%▼	273	825	(552)▼	-66.9%▼
Cleaning and supplies	909	630	279▲	44.2%▲	7,947	6,930	1,017▲	14.7%▲
Computer Hardware	-	-	-	0.0%	1,079	3,200	(2,121)▼	-66.3%▼
Consumables	260	1,200	(940)▼	-78.4%▼	18,443	13,200	5,243▲	39.7%▲
Direct Debit Fees	583	458	125▲	27.2%▲	7,265	5,038	2,227▲	44.2%▲
Equipment	-	250	(250)▼	-100.0%▼	3,687	4,000	(313)▼	-7.8%▼
Excursions	187	-	187▲	0.0%	17,628	13,200	4,428▲	33.5%▲
Food	3,963	2,000	1,963▲	98.1%▲	33,642	22,000	11,642▲	52.9%▲
Internet and Telecommunications	264	216	48▲	22.4%▲	2,355	2,376	(21)▼	-0.9%▼
Licensing / Compliance	-	-	-	0.0%	469	475	(6)▼	-1.2%▼
Memberships	-	-	-	0.0%	620	1,680	(1,060)▼	-63.1%▼

Profit and Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Music Block Equipment	-	-	-	0.0%	1,063	2,350	(1,287)▼	-54.8%▼
Paid Parental Leave	-	-	-	0.0%	719	-	719▲	0.0%
Printer/Photocopier	453	60	393▲	655.2%▲	5,134	4,900	234▲	4.8%▲
Rent on land & buildings	574	574	-▼	-0.1%▼	6,310	6,314	(4)▼	-0.1%▼
Repairs & maintenance	42	165	(123)▼	-74.4%▼	3,954	6,815	(2,861)▼	-42.0%▼
Software Subscriptions	126	143	(17)▼	-11.6%▼	2,815	2,453	362▲	14.8%▲
Staff Recruitment	-	-	-	0.0%	845	990	(145)▼	-14.6%▼
Staff training	-	1,094	(1,094)▼	-100.0%▼	2,871	11,760	(8,889)▼	-75.6%▼
Staff Uniforms	480	-	480▲	0.0%	2,543	1,000	1,543▲	154.3%▲
Superannuation	6,278	5,054	1,224▲	24.2%▲	59,501	60,650	(1,149)▼	-1.9%▼
Wages	66,865	53,203	13,662▲	25.7%▲	647,689	638,433	9,256▲	1.4%▲
Workers Compensation	-	-	-	0.0%	5,657	3,500	2,157▲	61.6%▲
Total Operating Expenses	81,058	65,262	15,796	24.2%	833,059	813,629	19,430	2.4%
Net Profit	7,529	19,877	(12,348)	-62.0%	197,472	122,900	74,572	61.0%

Profit and Loss

Yeronga State School Parents and Citizens Association P & C Fete For the month ended 30 November 2019

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
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%▼
Total Income	-	-	-	0.0%	140,978	105,215	35,763	34.0%
Gross Profit	-	-	-	0.0%	140,978	105,215	35,763	34.0%
Less Operating Expenses								
Fete Expenses	-	-	-	0.0%	60,667	49,565	11,102▲	22.4%▲
Total Operating Expenses	-	-	-	0.0%	60,667	49,565	11,102	22.4%
Net Profit	-	-	-	0.0%	80,310	55,650	24,660	44.0%