



Royal Brighton Yacht Club

The Sailors' Club

GENERAL COMMITTEE MINUTES

Monday 25 September 2023, 6.00 PM

PRESENT - Niesje Hees, Peter Demura, Peter Gebhardt, Marnie Irving, Brett Heath, Murray Cowdell, Peter Coleman, Tony Hennessy, Cath Hurley, Debbie Jonker, Neil Sargeant, Phil Hall.

APOLOGIES - Nil

PREVIOUS MINUTES

- True and accurate record;

MOVED: Murray Cowdell

SECONDED: Neil Sargeant

CARRIED

BUSINESS ARISING

- Nil

CORRESPONDENCE

- Nil

INTRODUCTION OF NEW COMMITTEE MEMBERS

- Commodore NH welcomed Tony & Debbie to the Committee. She outlined the responsibilities of the Committee, the sub- committees and working groups. She invited all members to speak with her if they wish to join a specific group. The strategic pillars of the club were outlined. New members were encouraged to read the Strategic Plan. Housekeeping notes were discussed. While face-to-face meetings are preferred, the option to dial in by Zoom will be available for those who are not in Melbourne.
- It was decided to set up a 150th Anniversary Working Group, various ideas to celebrate the event were discussed. Peter Demura, Tony Hennessy and Cath Hurley volunteered to be part of this working group.



Royal Brighton Yacht Club

The Sailors' Club

FINANCE SUB COMMITTEE

- Brett Heath was congratulated as the incoming Treasurer and Murray thanked for his time as Treasurer.
- Minutes of previous meeting tabled.
An explanation of the amortisation of Subscriptions & Marina/hardstand fees was given. The amendments made will smooth out the uptake of these income streams into the P & L. over the year.
- It was noted that the COS for Merchandise was being included in the F & B COS. PH to amend with OTH.
- BH outlined the trend over the past 6 years with borrowings decreasing and cash increasing.

MEMBERSHIP REPORTS

- The rate of Membership resignations was discussed, noting that membership is still higher than this time in previous years. Statistics for the 'reasons for resigning' are being compiled by the office.
- CH indicated that the new member interviews are very worthwhile. NH invited any Committee members to join her on Saturday mornings for these interviews.
- Accept new members as listed.

Members to be ratified - September Meeting

Augusto Gonzalvo	Senior
Michael Olfers	Senior
Simon te Hennepe	Senior
Thomas Paton	Senior
Candy Higgins	Senior Family
Jason Higgins	Senior Family
Peter Cowen	Gym
Jordan Hayter	Intermediate
James Hien	Social
Joshua Kari	Youth
Ruben Gault	Junior Family
Finn Gault	Junior Family
Harrison Higgins	Junior Family
Paige Higgins	Junior Family



Royal Brighton Yacht Club

The Sailors' Club

MOVED: Murray Cowdell

SECONDED: Cath Hurley

CARRIED UNANIMOUSLY

GENERAL MANAGER REPORT –

- The written report was tabled.
- Staffing matters were spoken to by PH.

SAILING REPORT

- MI was welcomed as the new Club Captain.
- MI outlined the upcoming regattas and various information sessions that have recently been held.

IDAG REPORT

- The written report was tabled.

ASSET REPORT

- No report this month

CSC REPORT

- No report this month

SOCIAL SUB COMMITTEE / proposals

- Minutes of recent meeting were distributed.

CRUISING GROUP

- No report this month

GENERAL BUSINESS

- DJ asked how we recruit volunteers? BH indicated that he would like to see a pathway document that outlined the Race Management progression. We currently offer First Aid, Powerboat & Safety Boat accreditation.



Royal Brighton Yacht Club

The Sailors' Club

- NS asked about the effectiveness of our communications. BH will send statistics regarding our newsletters. It was thought to improve communications through social media we would need to resource this as a position.
 - PD asked how our recruiting for the Sailing Office was going? We do not have current prospects but are allocating tasks to others as needed.
 - PD asked about the Cadet regatta in January which is on track to go ahead at the same time as the Stonehaven Cup.
 - PD asked that the proposed Waterfront Dining Sign be followed up.
 - MC asked for some clarification regarding expectations of GC for Opening Day. GC members are encouraged to go out on their own or other boats.
 - PG asked for some specific Marina maintenance items be attended to. (Metal Rods/Fire Hose Reels & wheel on attenuator)
 - PG offered a contact to provide consulting with respect to our Liquor licence.
 - PC congratulated Murray on his time as Treasurer and Brett on his time as Club Captain.
 - PC inquired about the progress of the suggestion to create a Race Tower using containers on the hardstand. GM awaiting quote. It was noted that this has been outstanding for some time – GM will follow up.
 - TH asked who we are dealing with at Parks Victoria. NH replied that the new manager is being followed up by her.
- MEETING CLOSED: 8:03PM
- NEXT MEETING: 30th October 2023

NEW GENERAL COMMITTEE 2023/24

FLAG OFFICERS

- COMMODORE – NIESJE HEES
- VICE COMMODORE – PETER DEMURA
- REAR COMMODORE – PETER GEBHARDT
- CLUB CAPTAIN – MARNIE IRVING
- HONORARY TREASURER – BRETT HEATH

GENERAL COMMITTEE MEMBERS

- PETER COLEMAN
- MURRAY COWDELL
- TONY HENNESSY
- CATH HURLEY
- DEBBIE JONKER
- NEIL SARGEANT

TOPICS

- INTRODUCTIONS
- RBYC STRATEGY OVERVIEW
- SUBCOMMITTEES & WORKING GROUPS
- CURRENT PROJECTS
- REVIEW OF PAST YEAR (WHAT WENT WELL, WHAT COULD BE IMPROVED FOR THIS YEAR)
- GC MEMBER ENGAGEMENT
- GC “TO-DO”

THE RBYC STRATEGIC PLAN “A VISION TOWARDS 2030” CAN BE FOUND ON THE RBYC WEBSITE.



Sailing
Pathways



Membership



Marina, Beach
& Hardstand



Clubhouse



Catering &
Functions



Community



Shared Values Harmonising Pillar

Shared Values

Shared Respect in the enjoyment of our waterfront location

- *Well known to be an active club where people want to be*
- *Proud of our sailing history*
- *Inclusive and welcoming*
- *Excellent facilities and programs*

Sailing Pathways

A learning culture and active engagement to foster enjoyment and participation in the sailing community

- *Multiple pathways and options for all interests and levels of experience*
- *Mentorship for casual sailors, elite sailors and volunteers*

Membership

Members feel recognised as members

- *Members of all ages and interests value their membership*
- *Members feel comfortable as part of the RBYC community and proud to be part of it*

Marina, Beach & Hardstand

The destination of choice across the Bay

- *Full utilisation supported by an active program of activities*
- *An integral part of the harbour precinct plan*
- *Meeting the needs of our member base with an appealing offering*

Clubhouse

A memorable, cohesive, well-utilised hub

- *Members feel at home*
- *Welcoming to the broader community*
- *An enjoyable place to be*

Catering & Functions

An attractive catering venue for both members and non-members

- *A key financial platform*
- *Provides for a variety of catering options and events*
- *Wide range of competitive offerings for members and the community*

Community

A valued element of the community

- *Active partnerships with community organisations*
- *Well recognised and highly regarded brand*

THERE ARE 6 STRATEGIC PILLARS AND ONE OVERARCHING PILLAR

SUBCOMMITTEES & WORKING GROUPS

CURRENT - SUPPORTING THE STRATEGY



Shared Values



Sailing Pathways



Membership



Marina, Beach & Hardstand



Clubhouse



Catering and Functions



Community

Subcommittees

Sailing	✓	✓	✓				✓
Assets	✓		✓	✓		✓	
Cruising	✓	✓	✓				
Aquatic / Iceberger	✓		✓	✓		✓	
Cleaner Sailing	✓		✓				✓
Social	✓		✓				✓
Finance	✓	✓	✓	✓		✓	✓

Working Groups / Advisory Groups

Marina & Attenuator	✓	✓	✓	✓			✓
Rescue Boats	✓	✓					
IDAG	✓		✓				✓

SUBCOMMITTEES & WORKING GROUPS

FROM ANNUAL REPORT

- Review Chair, GC Representation and Membership
- Are there any sub-committees or working groups that should be discontinued or reframed
- Are there any new sub-committees or working groups required?

FINANCE SUB-COMMITTEE

M.Cowdell (Chair), N. Hees, K. Badger, P. Demura, B. Heath.

SAILING SUB-COMMITTEE

B. Heath (Chair), P. Gebhardt, P. Bedlington, P. Robson, R. McKenna, G. Ferguson, M. Irving, P. Pascoe, T. Cushieri.

RESCUE & SUPPORT BOAT WORKING GROUP

G. Ferguson, (Chair), P. Austin, P. Coleman, M. Cowdell, P. Langhorne, P. Jackson.

ASSETS MANAGEMENT SUB-COMMITTEE

N. Hees (Chair), P. Strain, M. Cowdell, A. Merrett, K. Raghunathan-Merrett, M. Mitchell, N. Barber.

MARINA AND ATTENUATOR ADVISORY PANEL

J. Mooney (Chair) B. Drummond, P. Demura, J. Paterson, G. Brewster, A. McCowan, N. Hees, N. Sargeant.

CRUISING GROUP

G. Brewster (Chair), T. Frankham, B. Burns, R. Cuthbert, P. Strain, J. Walker, P. Gebhardt, S. Drummond, R. Hurrell.

ICEBERGER/AQUATIC SUB-COMMITTEE

G. Wallace (Chair), S. Desira, R. Hugh-Jones, K. Watson, J. Scanlon, T. Ryan, C. Wilhelm, A. Mulholland, R. O'Shaughnessy.

INCLUSION AND DIVERSITY ADVISORY GROUP

N. Hees (Chair), C. Treagus, M. Koppenol (external representative), L. Leckey, J. Stuchbery.

CLEANER SAILING SUB-COMMITTEE

A. Merrett (Chair), J. Pascoe, K. Mitchell, P. Demura, K. Raghunathan-Merrett.

SOCIAL SUB-COMMITTEE

K. Johns (Chair), M. Rowe, G. Henderson, K. McCloskey, C. Hurley, K. Williamson, J. Provis, H. Aberdeen, S. Reynolds, S. Cassidy, S. Drummond, J. Cosgrove, R. Cuthbert, G. Wallace.

YACHTING FOUNDATION

Commodore N. Hees, Past Commodore P. Strain, Vice Commodore P. Demura.

HANDICAPPER

Principal Handicappers. T. Cuschieri.

AUDITORS

Ashfords.

INSURANCE BROKERS

Fitzpatrick & Co Insurance Brokers Pty Ltd.

SUBCOMMITTEES & WORKING GROUPS

CHAIRS AND GC REPRESENTATION

Subcommittees

Sailing

- *Chaired by Club Captain*
- *Includes Peter G*

Assets

- *Currently chaired by Niesje*
- *Murray is a member*

Cruising

- *Chair TBD*
- *Peter G is a member*

Aquatic / Iceberger

- *Chaired by Greg Wallace*
- *Cath Hurley is a member*

Subcommittees

Cleaner Sailing

- *Chair TBD*
- *Peter D is a member*

Social

- *Chaired by Karen Johns*
- *Cath is a member*

Finance

- *Chaired by Hon Treasurer*
- *Peter D, Niesje, Murray are members*

Working Groups / Advisory Groups

Marina & Attenuator

- *Chaired by John Mooney*
- *Niesje, Neil and Peter D are members*

Rescue Boats

- *Murray and Peter C are members*

IDAG

- *Currently chaired by Niesje*
- *Looking for new members*

Forecourt Redevelopment

- *Chaired by GM*
- *Neil is a member*
- *Meeting also attended by Commodore & Vice Commodore*

PROJECTS OUTSIDE OF SUBCOMMITTEES

150TH ANNIVERSARY BOOK

- *NIESJE MEETS REGULARLY WITH DON WARNER AND JOHN SCANLON*
- *GOING FORWARD - CLOSE LINKS WITH SOCIAL COMMITTEE FOR 150TH CELEBRATIONS*
- *DO WE NEED A SEPARATE SUB-COMMITTEE?*

REVIEW OF PAST YEAR

WHAT WENT WELL AND WHAT COULD BE IMPROVED

- *RUNNING OF GC MEETINGS*
- *DECISION MAKING PROCESSES*
 - ❖ *LAST YEAR WE CLARIFIED FINANCIAL DELEGATIONS AND INTRODUCED THE PROPOSAL TEMPLATE.*
 - ❖ *IS THERE ANYTHING MORE WE SHOULD DO THIS YEAR?*
- *COMMUNICATION ACROSS GC BETWEEN MEETINGS*
- *COMMUNICATION BETWEEN GC AND RBYC STAFF*
- *COMMUNICATION BETWEEN GC AND MEMBERS (TWO WAY COMMUNICATION) & COMMUNICATION CHANNELS*
- *OTHER*

GC MEMBER ENGAGEMENT

WHERE POSSIBLE ENSURE GC REPRESENTATION AT ALL CLUB EVENTS (AT LEAST ONE MEMBER)

E.G.

- FIRST FRIDAY LUNCH*
- CRUISING FORUM DINNERS*
- AFTER RACE PRESENTATIONS*
- MEMBERS KEY DRAW*
- ANY FUNCTIONS ORGANISED BY THE CLUB (EG WINE TASTING DINNER ETC)*

NEWSLETTER CONTRIBUTIONS

- GC MEMBERS TO TAKE A TURN WRITING AN ARTICLE FOR THE NEWSLETTER (ROSTER TO BE DEVELOPED)*

GC TO-DO

1. ARRANGE TO HAVE A PHOTOGRAPH TAKEN FOR THE WEBSITE
2. DO THE PLAY BY THE RULES ONLINE COURSE AND SEND THE CERTIFICATE YOU RECEIVE TO THE RECEPTION@RBYC.ORG.AU.
[HARASSMENT & DISCRIMINATION COURSE - PLAY BY THE RULES - MAKING SPORT INCLUSIVE, SAFE AND FAIR](#)
3. APPLY FOR A WORKING WITH CHILDREN CHECK IF YOU DON'T ALREADY HAVE ONE.
[HTTP://WWW.WORKINGWITHCHILDREN.VIC.GOV.AU/](http://www.workingwithchildren.vic.gov.au/)

Treasurers Report for August 2023

	Jul-23	Aug-23
Catering Revenue	\$194	\$207
Other Revenue	\$179	\$216
Total Income	\$373	\$423
Cost of sales	\$83	\$95
Gross Profit	\$290	\$328
Employment Expenses	\$201	\$193
Other Expenses	\$121	\$96
Total Expenses	\$322	\$290
Operating Profit	\$(32)	\$39
Net Profit	\$(108)	\$(44)

in \$000

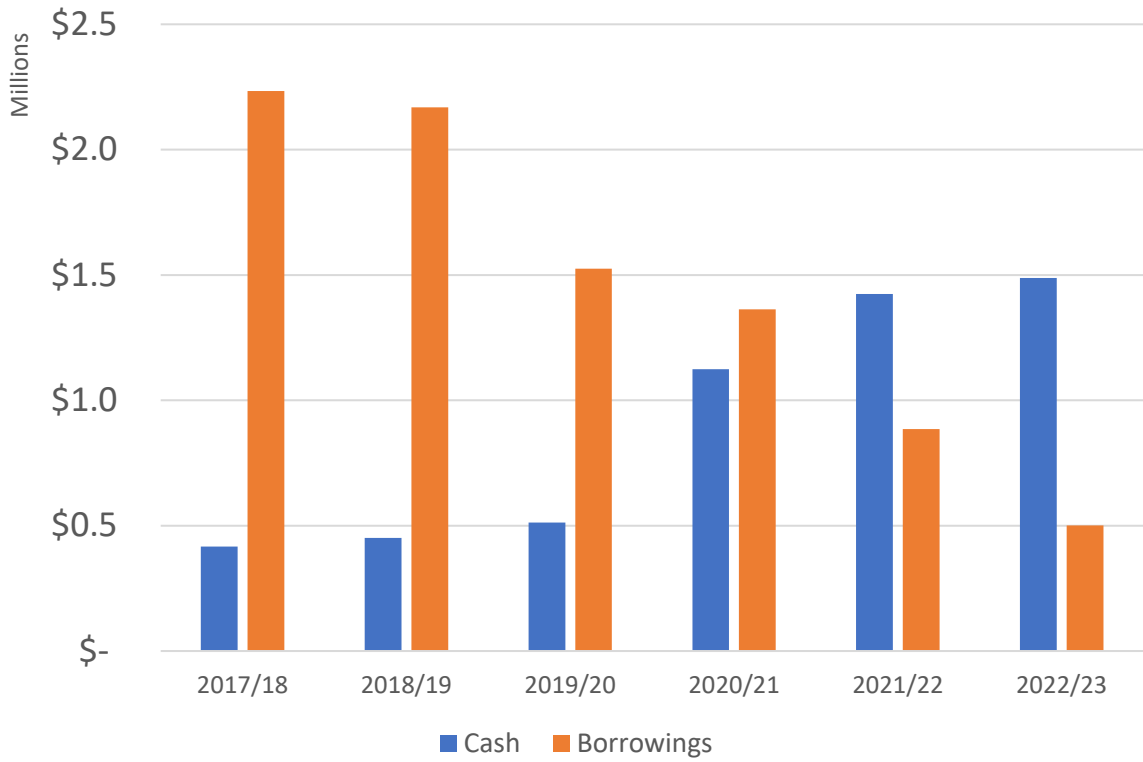
Cash closing balance was \$1,983,460.93 down -\$16,515.22 from previous month.

Amortisation of subscription & marina income has been flattened out to better represent monthly earnings. It is expected to book these values for most months of the year, going up as we get more members & boats.

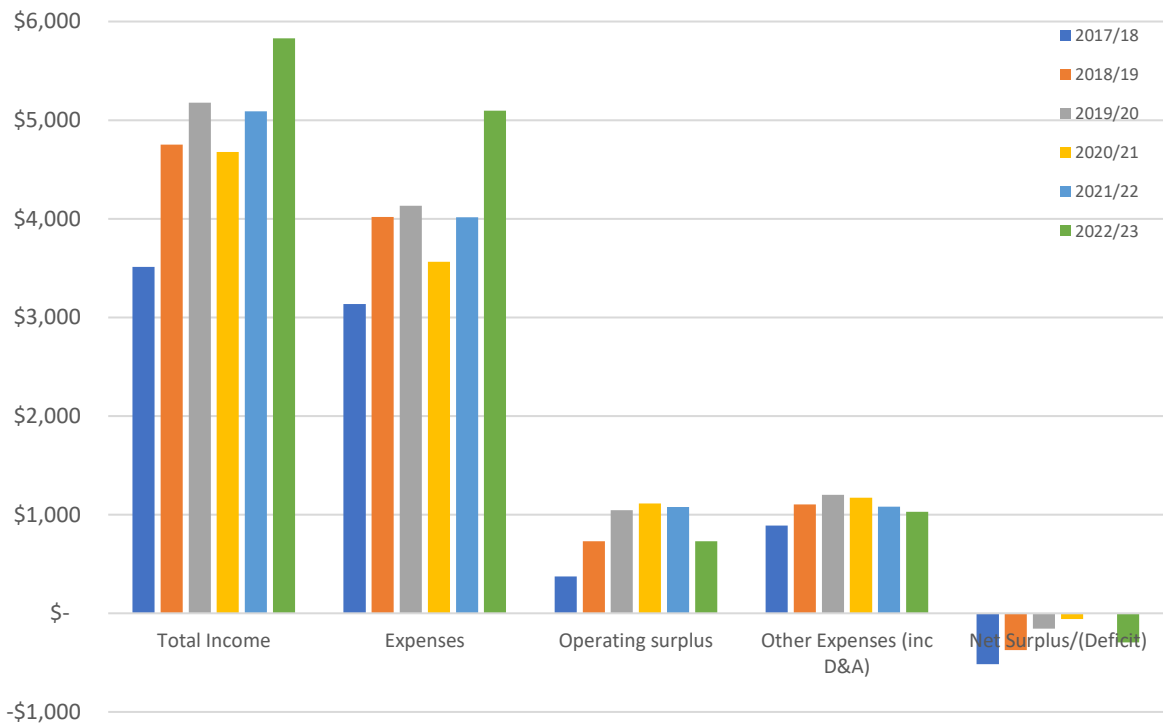
	Monthly	Yearly
4-2105 Member's Annual Subscription	\$ 80,000	\$ 960,000
4-2110 Association Fees	\$ 4,773	\$ 57,273
4-2510 Hardstand Annual Rental Income	\$ 8,600	\$ 103,200
4-2520 Marina Annual Rental Income	\$ 86,000	\$ 1,032,000
4-2545 DSC Storage	\$ 1,400	\$ 16,800
4-2550 Maintenance Fee Income	\$ 13,000	\$ 156,000

The budget will be finalised for the next meeting. Figures against it will be reported then.

Cash vs Borrowings



RBYC Operations



20/09/2023

Royal Brighton Yacht Club
253 Esplanade, Middle Brighton
VIC, 3186

Dear Board Members,

RE: Royal Brighton Financial Results – August 2023

Below is a summary of the Club's financial results for August 2023, as well as accompanying commentary.

Financial Results August 2023:

The financial reports for the period have been prepared on a calendar month basis from 1st August to 31st August 2023. The Club traded as usual throughout the month, trading for all 31 days.

The Club's financial performance for the August period has been analysed and compared with the previous months figures. During the August period, the Club generated a total income of \$421k, representing a \$47k increase compared to the July's income of \$373k. This increase is due to a \$8k rise in Restaurant Food Revenue and a \$17k increase in Marina Annual Rental Income.

Expenditure for the August period totalled to \$289k, which is a \$32k decrease compared to July. The substantial decrease in Expenses can be primarily attributed to the \$7k decrease in Employment Expenses and a \$16k decrease in General Operating Expenses. General Operating Expenses have decreased mainly due to Subscription-IT with a \$15k reduction, \$7k of this decrease is due to the journal entry which saw a \$7k invoice moved from Subscriptions – IT to R,M&S Clubhouse.

As OTH have not yet received the budgeted figures for FY24, therefore budget comparisons have been left out of the analysis for August.

In summary, the Club reported an operating profit of \$36k for August.

Please see the table below, the total Employment cost ratio to total Revenue for the last three months as well as last year.

Jun-23	Jul-23	Aug-23
40%	54%	46%

Jun-22	Jul-22	Aug-22
40%	56%	45%

Please note the upcoming statutory liabilities listed below:

Upcoming Liabilities	Amount	Due Date
August-23 Super Contribution	\$15,280.32	27/09/2023
Total	\$15,280.32	

The Balance Sheet of the Club reflects the most recent financial position as of the end of August 2023, and it is confirmed that the Club is current with all statutory payments and lodgements.

When reviewing the financial statements for August, please note the following:

- Rental Expense – OTH recognised an estimated amount for 1 year Parks Vic lease under the current liability as requested
- Sub tenant rental income down \$2k due credit created for Inner Essence as requested
- Rescue & Work Boats is currently \$40k less than the Asset Manager Pro figure due to waiting on the disposal of assets

As always, any queries or discussions regarding the financial accounts are welcome. If you have any questions or would like to discuss the matter further, please feel free to contact me.

Kind Regards,



Freddie Deegan

Director – On Tap Hospitality

Profit and loss report

Accrual mode

01 Aug 2023 - 31 Aug 2023

	Total			
	Actual	Last Year	Variance \$	Variance %
4-0000 Income				
4-1000 Catering Revenue				
4-1005 Restaurant Beverage Revenue	48,123.06	52,142.84	(4,019.78)	-8
4-1010 Restaurant Food Revenue	69,275.53	70,868.01	(1,592.48)	-2
4-1015 Members Beverage Revenue	20,237.05	15,842.52	4,394.53	28
4-1020 Members Food Revenue	12,482.86	9,276.09	3,206.77	35
4-1021 Members F&B Discounts - Revenue	4,659.76	4,834.31	(174.55)	-4
4-1051 Club Function Food	0.00	2,831.81	(2,831.81)	-100
4-1053 Function Food	41,014.01	32,565.18	8,448.83	26
4-1054 Function Beverage	6,261.64	14,098.02	(7,836.38)	-56
4-1055 Private Function Revenue	0.00	9.09	(9.09)	-100
4-1060 Room Hire	5,227.28	5,454.57	(227.29)	-4
Total Catering Revenue	207,281.19	207,922.44	(641.25)	-0.30%
4-2000 Membership Income				
4-2105 Member's Annual Subscription	79,938.35	58,415.34	21,523.01	37
4-2110 Association Fees	4,772.73	4,628.10	144.63	3
4-2115 Instalment Surcharge	1,279.03	870.21	408.82	47
Total Membership Income	85,990.11	63,913.65	22,076.46	34.50%
4-2500 Marina, Hstand & OTB Storage Inc				
4-2510 Hardstand Annual Rental Income	6,687.86	6,534.05	153.81	2
4-2520 Marina Annual Rental Income	86,000.00	49,876.81	36,123.19	72
4-2530 Marina Long-term Rental Income	0.00	10,451.17	(10,451.17)	-100
4-2540 Marina & Hstand Casual Rental	11,622.72	12,546.51	(923.79)	-7
4-2545 DSC Storage	1,400.00	1,328.81	71.19	5
4-2550 Maintenance Fee Income	13,000.00	8,725.97	4,274.03	49
Total Marina, Hstand & OTB Storage Inc	118,710.58	89,463.32	29,247.26	32.70%
4-3000 Sailing Income				
4-3105 Sailing Safety Fees	1,729.92	1,370.35	359.57	26
4-3111 Schools Learn to Sail Fees	0.00	1,363.64	(1,363.64)	-100
4-3115 Coaching Fees	0.00	118.18	(118.18)	-100
Total Sailing Income	1,729.92	2,852.17	(1,122.25)	-39.30%
4-4000 DSC Income				
4-4110 DSC Programme & Training Fees	0.00	6,968.63	(6,968.63)	-100
4-4115 Tackers Enrolment Fees	0.00	2,917.70	(2,917.70)	-100
4-4116 Out There Enrolment Fees	0.00	2,009.38	(2,009.38)	-100
4-4117 Adult Enrolment Fees	0.00	5,182.17	(5,182.17)	-100
4-4125 School Holiday Program	(45.46)	0.00	(45.46)	-
4-4145 Keel Boat Learn to Sail	1,537.64	0.00	1,537.64	-

	Total			
	Actual	Last Year	Variance \$	Variance %
4-4160 School Training Fees	2,418.18	0.00	2,418.18	-
4-4165 Private Coaching Fees	318.18	0.00	318.18	-
Total DSC Income	4,228.54	17,077.88	(12,849.34)	-75.20%
4-5000 Other Revenue				
4-5105 Clothing & Merchandise Sales	1,697.28	1,883.28	(186.00)	-10
4-5120 Sub-tenant Rental Income	477.61	4,695.43	(4,217.82)	-90
4-5155 Credit Card Surcharge	0.12	178.17	(178.05)	-100
4-5160 Keys Income	675.45	962.73	(287.28)	-30
4-5161 Lockers Income	(21.23)	246.20	(267.43)	-109
4-5165 Ice Income	0.00	18.18	(18.18)	-100
4-5170 Sundry Income	375.28	25.00	350.28	1401
Total Other Revenue	3,204.51	8,008.99	(4,804.48)	-60.00%
Total Income	421,144.85	389,238.45	31,906.40	8.20%
5-0000 Catering Cost Of Sales				
5-0005 Cost Of Sales				
5-1000 Costs of Sales- Beverage	29,279.21	20,142.42	9,136.79	45
5-2000 Costs of Sales- Food	61,888.08	49,830.54	12,057.54	24
5-3000 Costs of Sales- Clothing & Merch	3,452.64	0.00	3,452.64	-
Total Cost Of Sales	94,619.93	69,972.96	24,646.97	35.20%
Total Catering Cost Of Sales	94,619.93	69,972.96	24,646.97	35.20%
Gross Profit	326,524.92	319,265.49	7,259.43	2
6-0000 Expenses				
6-1000 General Operating Expenses				
6-1005 Bank Charges	674.83	705.16	(30.33)	-4
6-1010 Merchant Fees	2,354.39	2,488.11	(133.72)	-5
6-1011 Commission Paid	66.39	402.91	(336.52)	-84
6-1015 Cash Discrepancies	(162.98)	(0.69)	(162.29)	-23520
6-1016 Walk Outs	20.45	0.00	20.45	-
6-1025 Software & Support	1,595.21	3,792.36	(2,197.15)	-58
6-1030 Printing	1,361.91	1,200.00	161.91	14
6-1031 Postage	0.00	73.55	(73.55)	-100
6-1032 Stationery	293.69	1,382.99	(1,089.30)	-79
6-1035 Telephone & Internet	1,067.12	954.64	112.48	12
6-1042 Ice	0.00	44.20	(44.20)	-100
6-1043 Restaurant Consumables	36.36	0.00	36.36	-
6-1044 Kitchen Consumables	0.00	1,198.12	(1,198.12)	-100
6-1046 Subscription - IT	(3,712.87)	1,329.17	(5,042.04)	-379
6-1047 Tea Towels	1,691.70	501.60	1,190.10	237
6-1055 Staff Amenities	0.00	45.45	(45.45)	-100
6-1056 Staff Discounts	718.38	668.57	49.81	8
6-1060 Clothing & Merchandise Costs	1,715.71	(4,909.93)	6,625.64	135
6-1065 Entertainment Expenses	1,235.90	1,400.00	(164.10)	-12
6-1070 Decorations	1,565.00	0.00	1,565.00	-
6-1075 General Expenses	0.00	1,450.00	(1,450.00)	-100
6-1080 Member Expenses	462.36	1,659.09	(1,196.73)	-72
6-1081 Members F&B Discounts	4,659.76	4,834.31	(174.55)	-4
Total General Operating Expenses	15,643.31	19,219.61	(3,576.30)	-18.60%
6-1200 Professional Fees				

	Total			
	Actual	Last Year	Variance \$	Variance %
6-1210 Accounting & Audit Fees	7,700.52	5,368.52	2,332.00	43
Total Professional Fees	7,700.52	5,368.52	2,332.00	43.40%
6-1400 Equipment Expenses				
6-1401 Equipment Expenses	1,123.00	0.00	1,123.00	-
6-1410 Equipment Hire	209.76	1,790.58	(1,580.82)	-88
6-1441 Freight & Courier	135.26	165.00	(29.74)	-18
Total Equipment Expenses	1,468.02	1,955.58	(487.56)	-24.90%
6-1600 Insurances, Licenses & Rego				
6-1610 Australian Sailing Association Fees	4,772.73	5,490.90	(718.17)	-13
6-1620 Insurances	8,244.04	7,834.71	409.33	5
6-1630 License Fees	76.73	264.78	(188.05)	-71
Total Insurances, Licenses & Rego	13,093.50	13,590.39	(496.89)	-3.70%
6-2000 Advertising & Promotions				
6-2005 Promotions	312.36	0.00	312.36	-
6-2010 Advertising & Marketing	4,235.50	1,786.57	2,448.93	137
6-2020 Vouchers Expense	5.00	63.69	(58.69)	-92
Total Advertising & Promotions	4,552.86	1,850.26	2,702.60	146.10%
6-4000 Occupancy Costs				
6-4010 Electricity	7,459.15	7,623.24	(164.09)	-2
6-4020 Gas	0.00	2,174.44	(2,174.44)	-100
6-4025 Rental Expense	729.76	365.51	364.25	100
6-4030 Council Rates	861.99	0.00	861.99	-
6-4040 Cleaning	10,335.19	9,491.86	843.33	9
6-4041 Cleaning Products	2,195.25	6,795.59	(4,600.34)	-68
6-4045 Security	932.00	745.40	186.60	25
6-4050 Water Rates	3,002.97	787.80	2,215.17	281
6-4055 Pest Control	692.75	0.00	692.75	-
6-4060 Waste Removal	3,457.40	1,818.88	1,638.52	90
6-4070 Gardening Expenses	0.00	725.95	(725.95)	-100
Total Occupancy Costs	29,666.46	30,528.67	(862.21)	-2.80%
6-5000 Debt Recovery Costs				
6-5010 Bad Debts - Written Off	0.00	(28.89)	28.89	100
6-5015 Debt Collection Costs	0.00	2,645.04	(2,645.04)	-100
Total Debt Recovery Costs	0.00	2,616.15	(2,616.15)	-100.00%
6-6000 Repairs, Servicing & Maintenan				
6-6005 R,M&S Clubhouse	18,229.27	1,953.53	16,275.74	833
6-6010 R,M&S Sailing	(500.00)	0.00	(500.00)	-
6-6020 R,M&S Marina	954.03	805.56	148.47	18
6-6030 R,M&S Keel Boats	436.55	6,414.31	(5,977.76)	-93
6-6032 R,M&S Pacers	500.00	0.00	500.00	-
6-6040 R,M&S Rescue Boats	31.90	6,945.79	(6,913.89)	-100
Total Repairs, Servicing & Maintenan	19,651.75	16,119.19	3,532.56	21.90%
6-7000 Internal Club Expenses				
6-7005 Committee Expenses	0.00	1,842.72	(1,842.72)	-100
6-7020 Internal Functions Expenses	0.00	39.25	(39.25)	-100
Total Internal Club Expenses	0.00	1,881.97	(1,881.97)	-100.00%
6-8000 Sailing Expenses				
6-8005 Race Entry Expenses	0.00	1,228.18	(1,228.18)	-100

	Total			
	Actual	Last Year	Variance \$	Variance %
6-8015 Volunteer Expenses	1,373.73	1,586.00	(212.27)	-13
6-8021 Discovery Sailing Fees AS	0.00	281.82	(281.82)	-100
6-8030 Trophies & Prizes	2,350.45	360.00	1,990.45	553
6-8050 DSC Expenses	605.62	14.59	591.03	4051
6-8060 Regatta Expenses	0.00	154.87	(154.87)	-100
6-8080 First Aid Equipment	0.00	1,350.00	(1,350.00)	-100
6-8085 First Aid Training	246.31	0.00	246.31	-
Total Sailing Expenses	4,576.11	4,975.46	(399.35)	-8.00%
6-9000 Employment Expenses				
6-9005 Wages- Management	12,556.44	11,538.64	1,017.80	9
6-9010 Wages - Administration	13,809.33	12,980.00	829.33	6
6-9015 Wages - Restaurant	5,480.74	7,997.45	(2,516.71)	-32
6-9016 Wages - Restaurant Casual	39,511.20	36,084.89	3,426.31	10
6-9017 Wages - Clubhouse	4,424.26	5,274.40	(850.14)	-16
6-9018 Wages - Kitchen	24,964.28	35,990.78	(11,026.50)	-31
6-9019 Wages - Kitchen Casual	11,117.11	3,608.93	7,508.18	208
6-9020 Wages - Sailing	0.00	9,994.59	(9,994.59)	-100
6-9021 Wages - Sailing Casual	3,998.46	704.21	3,294.25	468
6-9022 Wages - Marina	11,003.12	8,038.58	2,964.54	37
6-9023 Wages - Members	(202.08)	0.00	(202.08)	-
6-9024 Wages - Members Casual	4,831.64	4,126.41	705.23	17
6-9025 Wages - Function	12,235.40	7,814.45	4,420.95	57
6-9026 Wages - Function Casual	8,358.16	8,092.02	266.14	3
6-9027 Wages - Kitchen Chef Casual	6,992.00	0.00	6,992.00	-
6-9030 External Wages- Contractors	0.00	9,807.01	(9,807.01)	-100
6-9050 Staff Leave Expense	9,628.54	(8,171.04)	17,799.58	218
6-9051 Provision for Annual Leave	1,311.09	(558.58)	1,869.67	335
6-9055 Superannuation	15,220.32	14,300.80	919.52	6
6-9060 Payroll Tax Expense	4,865.08	4,684.03	181.05	4
6-9065 Workcover Expense	1,610.71	2,136.56	(525.85)	-25
6-9070 Recruitment Expenses	1,350.00	0.00	1,350.00	-
6-9075 Staff Training Expenses	0.00	216.50	(216.50)	-100
6-9086 Staff Uniforms - Sailing	359.10	180.91	178.19	98
Total Employment Expenses	193,424.90	174,841.54	18,583.36	10.60%
Total Expenses	289,777.43	272,947.34	16,830.09	6.20%
Operating Profit	36,747.49	46,318.15	(9,570.66)	-21
8-0000 Other Income				
8-0500 Interest Income	5,212.72	3.08	5,209.64	169144
Total Other Income	5,212.72	3.08	5,209.64	169144.20%
9-0000 Other Expenses				
9-0200 Depreciation	75,319.78	77,390.93	(2,071.15)	-3
9-0400 Amortisation	8,655.55	8,215.94	439.61	5
9-0500 Loss/Gain on Asset Disposal	(39.55)	0.00	(39.55)	-
9-0600 Interest Expense	2,601.51	3,136.51	(535.00)	-17
9-0601 Lease Interest Expense	1,620.28	1,863.57	(243.29)	-13
Total Other Expenses	88,157.57	90,606.95	(2,449.38)	-2.70%
Net Profit	(46,197.36)	(44,285.72)	(1,911.64)	-4

Profit and loss report

Accrual mode

01 Jun 2023 - 31 Aug 2023

	Jun-23	Jul-23	Aug-23	Total
4-0000 Income				
4-1000 Catering Revenue				
4-1005 Restaurant Beverage Revenue	45,192.45	47,128.06	48,123.06	140,443.57
4-1010 Restaurant Food Revenue	64,695.47	60,503.57	69,275.53	194,474.57
4-1015 Members Beverage Revenue	18,214.56	13,045.00	20,237.05	51,496.61
4-1020 Members Food Revenue	8,716.81	5,972.30	12,482.86	27,171.97
4-1021 Members F&B Discounts - Revenue	5,314.29	4,321.06	4,659.76	14,295.11
4-1053 Function Food	34,236.83	41,352.35	41,014.01	116,603.19
4-1054 Function Beverage	14,436.47	18,822.83	6,261.64	39,520.94
4-1055 Private Function Revenue	4.54	9.10	0.00	13.64
4-1060 Room Hire	6,795.47	3,227.30	5,227.28	15,250.05
Total Catering Revenue	197,606.89	194,381.57	207,281.19	599,269.65
4-2000 Membership Income				
4-2105 Member's Annual Subscription	93,139.76	62,471.89	80,000.00	235,611.65
4-2110 Association Fees	4,628.05	4,772.73	4,772.73	14,173.51
4-2115 Instalment Surcharge	0.00	2,495.29	1,279.03	3,774.32
Total Membership Income	97,767.81	69,739.91	86,051.76	253,559.48
4-2500 Marina, Hstand & OTB Storage Inc				
4-2510 Hardstand Annual Rental Income	13,036.60	6,305.17	8,600.00	27,941.77
4-2520 Marina Annual Rental Income	117,889.13	68,505.21	86,000.00	272,394.34
4-2540 Marina & Hstand Casual Rental	5,727.28	11,709.22	11,622.72	29,059.22
4-2545 DSC Storage	2,260.31	1,303.77	1,400.00	4,964.08
4-2550 Maintenance Fee Income	18,629.50	9,358.48	13,000.00	40,987.98
Total Marina, Hstand & OTB Storage Inc	157,542.82	97,181.85	120,622.72	375,347.39
4-3000 Sailing Income				
4-3105 Sailing Safety Fees	1,370.33	1,729.92	1,729.92	4,830.17
Total Sailing Income	1,370.33	1,729.92	1,729.92	4,830.17
4-4000 DSC Income				
4-4125 School Holiday Program	0.00	0.00	(45.46)	(45.46)
4-4140 Adult Learn to Sail	1,426.18	0.00	0.00	1,426.18
4-4145 Keel Boat Learn to Sail	0.00	0.00	1,537.64	1,537.64
4-4160 School Training Fees	0.00	0.00	2,418.18	2,418.18
4-4165 Private Coaching Fees	0.00	0.00	318.18	318.18
Total DSC Income	1,426.18	0.00	4,228.54	5,654.72
4-5000 Other Revenue				
4-5105 Clothing & Merchandise Sales	1,588.91	1,921.82	1,697.28	5,208.01
4-5120 Sub-tenant Rental Income	2,477.61	2,477.61	477.61	5,432.83
4-5140 Gifts & Donations Received	150.00	2.27	0.00	152.27
4-5150 Grants & Sponsorship Income	2,000.00	240.35	0.00	2,240.35

	Jun-23	Jul-23	Aug-23	Total
4-5155 Credit Card Surcharge	750.46	2.64	0.12	753.22
4-5160 Keys Income	579.09	937.27	675.45	2,191.81
4-5161 Lockers Income	0.00	4,666.62	(21.23)	4,645.39
4-5170 Sundry Income	35.00	25.00	375.28	435.28
Total Other Revenue	7,581.07	10,273.58	3,204.51	21,059.16
Total Income	463,295.10	373,306.83	423,118.64	1,259,720.57
5-0000 Catering Cost Of Sales				
5-0005 Cost Of Sales				
5-1000 Costs of Sales- Beverage	35,042.46	28,724.34	29,279.21	93,046.01
5-2000 Costs of Sales- Food	63,454.46	54,546.04	61,888.08	179,888.58
5-3000 Costs of Sales- Clothing & Merch	1,010.21	82.37	3,452.64	4,545.22
Total Cost Of Sales	99,507.13	83,352.75	94,619.93	277,479.81
Total Catering Cost Of Sales	99,507.13	83,352.75	94,619.93	277,479.81
Gross Profit	363,787.97	289,954.08	328,498.71	982,240.76
6-0000 Expenses				
6-1000 General Operating Expenses				
6-1005 Bank Charges	412.56	610.63	674.83	1,698.02
6-1010 Merchant Fees	2,471.10	4,048.75	2,354.39	8,874.24
6-1011 Commission Paid	609.29	233.34	66.39	909.02
6-1015 Cash Discrepancies	(10.75)	(2.42)	(162.98)	(176.15)
6-1016 Walk Outs	374.90	0.00	20.45	395.35
6-1025 Software & Support	1,586.01	2,731.47	1,595.21	5,912.69
6-1030 Printing	1,496.92	1,361.91	1,361.91	4,220.74
6-1032 Stationery	497.74	445.74	293.69	1,237.17
6-1035 Telephone & Internet	1,097.68	1,097.66	1,067.12	3,262.46
6-1040 Office & Admin Expenses	75.46	0.00	0.00	75.46
6-1042 Ice	0.00	(307.73)	0.00	(307.73)
6-1043 Restaurant Consumables	0.00	0.00	36.36	36.36
6-1044 Kitchen Consumables	72.41	0.00	0.00	72.41
6-1046 Subscription - IT	4,522.21	11,466.49	(3,712.87)	12,275.83
6-1047 Tea Towels	3,713.20	705.10	1,691.70	6,110.00
6-1056 Staff Discounts	754.49	526.82	718.38	1,999.69
6-1060 Clothing & Merchandise Costs	0.00	0.00	1,715.71	1,715.71
6-1065 Entertainment Expenses	696.21	2,319.90	1,235.90	4,252.01
6-1070 Decorations	0.00	250.00	1,565.00	1,815.00
6-1075 General Expenses	0.00	1,550.00	0.00	1,550.00
6-1080 Member Expenses	905.23	457.62	462.36	1,825.21
6-1081 Members F&B Discounts	5,314.29	4,321.06	4,659.76	14,295.11
Total General Operating Expenses	24,588.95	31,816.34	15,643.31	72,048.60
6-1200 Professional Fees				
6-1210 Accounting & Audit Fees	7,812.52	7,729.90	7,700.52	23,242.94
6-1220 Legal Fees	0.00	310.00	0.00	310.00
Total Professional Fees	7,812.52	8,039.90	7,700.52	23,552.94
6-1400 Equipment Expenses				
6-1401 Equipment Expenses	5,008.23	2,491.66	1,123.00	8,622.89
6-1405 Replacement - Glassware etc	22.10	952.72	0.00	974.82
6-1410 Equipment Hire	236.83	209.76	209.76	656.35
6-1420 Tools & Equip - Consumables	54.60	194.63	0.00	249.23
6-1441 Freight & Courier	85.68	80.00	135.26	300.94

	Jun-23	Jul-23	Aug-23	Total
Total Equipment Expenses	5,407.44	3,928.77	1,468.02	10,804.23
6-1600 Insurances, Licenses & Rego				
6-1610 Australian Sailing Association Fees	5,728.19	4,772.73	4,772.73	15,273.65
6-1620 Insurances	9,587.68	8,135.84	8,244.04	25,967.56
6-1630 License Fees	33.67	153.47	76.73	263.87
6-1631 Licence Fees - Regos	59.36	45.00	0.00	104.36
Total Insurances, Licenses & Rego	15,408.90	13,107.04	13,093.50	41,609.44
6-2000 Advertising & Promotions				
6-2005 Promotions	650.55	119.37	312.36	1,082.28
6-2010 Advertising & Marketing	499.47	4,023.48	4,235.50	8,758.45
6-2014 Gifts	0.00	258.09	0.00	258.09
6-2020 Vouchers Expense	181.82	90.91	5.00	277.73
Total Advertising & Promotions	1,331.84	4,491.85	4,552.86	10,376.55
6-4000 Occupancy Costs				
6-4010 Electricity	6,775.57	12,262.39	7,459.15	26,497.11
6-4020 Gas	835.10	(439.43)	0.00	395.67
6-4025 Rental Expense	10,852.02	3,536.61	729.76	15,118.39
6-4030 Council Rates	861.99	861.99	861.99	2,585.97
6-4040 Cleaning	8,414.26	9,343.27	10,335.19	28,092.72
6-4041 Cleaning Products	3,539.66	1,515.82	2,195.25	7,250.73
6-4045 Security	625.00	625.00	932.00	2,182.00
6-4050 Water Rates	2,089.82	2,147.55	3,002.97	7,240.34
6-4055 Pest Control	692.75	692.75	692.75	2,078.25
6-4060 Waste Removal	2,046.28	2,808.28	3,457.40	8,311.96
6-4070 Gardening Expenses	725.95	0.00	0.00	725.95
Total Occupancy Costs	37,458.40	33,354.23	29,666.46	100,479.09
6-5000 Debt Recovery Costs				
6-5015 Debt Collection Costs	1,313.85	0.00	0.00	1,313.85
Total Debt Recovery Costs	1,313.85	0.00	0.00	1,313.85
6-6000 Repairs, Servicing & Maintenan				
6-6005 R,M&S Clubhouse	6,263.94	5,901.39	18,229.27	30,394.60
6-6010 R,M&S Sailing	0.00	0.00	(500.00)	(500.00)
6-6020 R,M&S Marina	1,407.92	4,703.19	954.03	7,065.14
6-6030 R,M&S Keel Boats	6,065.17	5,043.16	436.55	11,544.88
6-6031 R,M&S Quests	131.00	0.00	0.00	131.00
6-6032 R,M&S Pacers	0.00	0.00	500.00	500.00
6-6040 R,M&S Rescue Boats	1,524.74	2,493.64	31.90	4,050.28
Total Repairs, Servicing & Maintenan	15,392.77	18,141.38	19,651.75	53,185.90
6-7000 Internal Club Expenses				
6-7005 Committee Expenses	0.00	145.46	0.00	145.46
6-7020 Internal Functions Expenses	0.00	195.39	0.00	195.39
Total Internal Club Expenses	0.00	340.85	0.00	340.85
6-8000 Sailing Expenses				
6-8015 Volunteer Expenses	1,369.39	1,066.39	1,373.73	3,809.51
6-8021 Discovery Sailing Fees AS	0.00	272.73	0.00	272.73
6-8030 Trophies & Prizes	1,254.53	5,676.11	2,350.45	9,281.09
6-8040 Sailing Expenses	178.18	81.23	0.00	259.41
6-8050 DSC Expenses	600.00	15.12	605.62	1,220.74
6-8080 First Aid Equipment	3,565.00	587.30	0.00	4,152.30

	Jun-23	Jul-23	Aug-23	Total
6-8085 First Aid Training	0.00	0.00	246.31	246.31
Total Sailing Expenses	6,967.10	7,698.88	4,576.11	19,242.09
6-9000 Employment Expenses				
6-9005 Wages- Management	13,072.17	15,695.55	12,556.44	41,324.16
6-9010 Wages - Administration	13,348.88	9,204.71	13,809.33	36,362.92
6-9015 Wages - Restaurant	6,634.58	6,735.54	5,480.74	18,850.86
6-9016 Wages - Restaurant Casual	35,076.00	38,296.47	39,511.20	112,883.67
6-9017 Wages - Clubhouse	260.25	4,424.25	4,424.26	9,108.76
6-9018 Wages - Kitchen	35,955.95	39,918.79	24,964.28	100,839.02
6-9019 Wages - Kitchen Casual	11,489.84	13,200.03	11,117.11	35,806.98
6-9021 Wages - Sailing Casual	6,055.94	864.06	3,998.46	10,918.46
6-9022 Wages - Marina	8,884.68	9,455.83	11,003.12	29,343.63
6-9023 Wages - Members	0.00	0.00	(202.08)	(202.08)
6-9024 Wages - Members Casual	4,508.60	5,402.41	4,831.64	14,742.65
6-9025 Wages - Function	11,864.68	14,529.86	12,235.40	38,629.94
6-9026 Wages - Function Casual	7,623.45	8,613.51	8,358.16	24,595.12
6-9027 Wages - Kitchen Chef Casual	3,744.08	6,986.34	6,992.00	17,722.42
6-9050 Staff Leave Expense	3,914.58	(1,432.25)	9,628.54	12,110.87
6-9051 Provision for Annual Leave	499.09	40.20	1,311.09	1,850.38
6-9055 Superannuation	15,154.53	19,409.91	15,220.32	49,784.76
6-9060 Payroll Tax Expense	5,132.11	7,491.38	4,865.08	17,488.57
6-9065 Workcover Expense	1,678.30	1,999.48	1,610.71	5,288.49
6-9070 Recruitment Expenses	1,081.30	0.00	1,350.00	2,431.30
6-9085 Staff Uniforms - Restaurant & Functions	0.00	50.00	0.00	50.00
6-9086 Staff Uniforms - Sailing	0.00	0.00	359.10	359.10
Total Employment Expenses	185,979.01	200,886.07	193,424.90	580,289.98
Total Expenses	301,660.78	321,805.31	289,777.43	913,243.52
Operating Profit	62,127.19	(31,851.23)	38,721.28	68,997.24
8-0000 Other Income				
8-0500 Interest Income	2,766.41	3,198.37	5,212.72	11,177.50
Total Other Income	2,766.41	3,198.37	5,212.72	11,177.50
9-0000 Other Expenses				
9-0200 Depreciation	69,937.48	70,862.90	75,319.78	216,120.16
9-0400 Amortisation	3,687.90	3,687.90	8,655.55	16,031.35
9-0500 Loss/Gain on Asset Disposal	0.00	0.00	(39.55)	(39.55)
9-0600 Interest Expense	2,917.30	2,736.93	2,601.51	8,255.74
9-0601 Lease Interest Expense	1,665.58	1,656.72	1,620.28	4,942.58
Total Other Expenses	78,208.26	78,944.45	88,157.57	245,310.28
Net Profit	(13,314.66)	(107,597.31)	(44,223.57)	(165,135.54)

Profit and loss report

Accrual mode

01 Jun 2023 - 31 Aug 2023

	Jun-23	Jul-23	Aug-23	Total
4-0000 Income				
4-1000 Catering Revenue				
4-1005 Restaurant Beverage Revenue	45,192.45	47,128.06	48,123.06	140,443.57
4-1010 Restaurant Food Revenue	64,695.47	60,503.57	69,275.53	194,474.57
4-1015 Members Beverage Revenue	18,214.56	13,045.00	20,237.05	51,496.61
4-1020 Members Food Revenue	8,716.81	5,972.30	12,482.86	27,171.97
4-1021 Members F&B Discounts - Revenue	5,314.29	4,321.06	4,659.76	14,295.11
4-1053 Function Food	34,236.83	41,352.35	41,014.01	116,603.19
4-1054 Function Beverage	14,436.47	18,822.83	6,261.64	39,520.94
4-1055 Private Function Revenue	4.54	9.10	0.00	13.64
4-1060 Room Hire	6,795.47	3,227.30	5,227.28	15,250.05
Total Catering Revenue	197,606.89	194,381.57	207,281.19	599,269.65
4-2000 Membership Income				
4-2105 Member's Annual Subscription	93,139.76	62,471.89	80,000.00	235,611.65
4-2110 Association Fees	4,628.05	4,772.73	4,772.73	14,173.51
4-2115 Instalment Surcharge	0.00	2,495.29	1,279.03	3,774.32
Total Membership Income	97,767.81	69,739.91	86,051.76	253,559.48
4-2500 Marina, Hstand & OTB Storage Inc				
4-2510 Hardstand Annual Rental Income	13,036.60	6,305.17	8,600.00	27,941.77
4-2520 Marina Annual Rental Income	117,889.13	68,505.21	86,000.00	272,394.34
4-2540 Marina & Hstand Casual Rental	5,727.28	11,709.22	11,622.72	29,059.22
4-2545 DSC Storage	2,260.31	1,303.77	1,400.00	4,964.08
4-2550 Maintenance Fee Income	18,629.50	9,358.48	13,000.00	40,987.98
Total Marina, Hstand & OTB Storage Inc	157,542.82	97,181.85	120,622.72	375,347.39
4-3000 Sailing Income				
4-3105 Sailing Safety Fees	1,370.33	1,729.92	1,729.92	4,830.17
Total Sailing Income	1,370.33	1,729.92	1,729.92	4,830.17
4-4000 DSC Income				
4-4125 School Holiday Program	0.00	0.00	(45.46)	(45.46)
4-4140 Adult Learn to Sail	1,426.18	0.00	0.00	1,426.18
4-4145 Keel Boat Learn to Sail	0.00	0.00	1,537.64	1,537.64
4-4160 School Training Fees	0.00	0.00	2,418.18	2,418.18
4-4165 Private Coaching Fees	0.00	0.00	318.18	318.18
Total DSC Income	1,426.18	0.00	4,228.54	5,654.72
4-5000 Other Revenue				
4-5105 Clothing & Merchandise Sales	1,588.91	1,921.82	1,697.28	5,208.01
4-5120 Sub-tenant Rental Income	2,477.61	2,477.61	477.61	5,432.83
4-5140 Gifts & Donations Received	150.00	2.27	0.00	152.27
4-5150 Grants & Sponsorship Income	2,000.00	240.35	0.00	2,240.35

	Jun-23	Jul-23	Aug-23	Total
4-5155 Credit Card Surcharge	750.46	2.64	0.12	753.22
4-5160 Keys Income	579.09	937.27	675.45	2,191.81
4-5161 Lockers Income	0.00	4,666.62	(21.23)	4,645.39
4-5170 Sundry Income	35.00	25.00	375.28	435.28
Total Other Revenue	7,581.07	10,273.58	3,204.51	21,059.16
Total Income	463,295.10	373,306.83	423,118.64	1,259,720.57
5-0000 Catering Cost Of Sales				
5-0005 Cost Of Sales				
5-1000 Costs of Sales- Beverage	35,042.46	28,724.34	29,279.21	93,046.01
5-2000 Costs of Sales- Food	63,454.46	54,546.04	61,888.08	179,888.58
5-3000 Costs of Sales- Clothing & Merch	1,010.21	82.37	3,452.64	4,545.22
Total Cost Of Sales	99,507.13	83,352.75	94,619.93	277,479.81
Total Catering Cost Of Sales	99,507.13	83,352.75	94,619.93	277,479.81
Gross Profit	363,787.97	289,954.08	328,498.71	982,240.76
6-0000 Expenses				
6-1000 General Operating Expenses				
6-1005 Bank Charges	412.56	610.63	674.83	1,698.02
6-1010 Merchant Fees	2,471.10	4,048.75	2,354.39	8,874.24
6-1011 Commission Paid	609.29	233.34	66.39	909.02
6-1015 Cash Discrepancies	(10.75)	(2.42)	(162.98)	(176.15)
6-1016 Walk Outs	374.90	0.00	20.45	395.35
6-1025 Software & Support	1,586.01	2,731.47	1,595.21	5,912.69
6-1030 Printing	1,496.92	1,361.91	1,361.91	4,220.74
6-1032 Stationery	497.74	445.74	293.69	1,237.17
6-1035 Telephone & Internet	1,097.68	1,097.66	1,067.12	3,262.46
6-1040 Office & Admin Expenses	75.46	0.00	0.00	75.46
6-1042 Ice	0.00	(307.73)	0.00	(307.73)
6-1043 Restaurant Consumables	0.00	0.00	36.36	36.36
6-1044 Kitchen Consumables	72.41	0.00	0.00	72.41
6-1046 Subscription - IT	4,522.21	11,466.49	(3,712.87)	12,275.83
6-1047 Tea Towels	3,713.20	705.10	1,691.70	6,110.00
6-1056 Staff Discounts	754.49	526.82	718.38	1,999.69
6-1060 Clothing & Merchandise Costs	0.00	0.00	1,715.71	1,715.71
6-1065 Entertainment Expenses	696.21	2,319.90	1,235.90	4,252.01
6-1070 Decorations	0.00	250.00	1,565.00	1,815.00
6-1075 General Expenses	0.00	1,550.00	0.00	1,550.00
6-1080 Member Expenses	905.23	457.62	462.36	1,825.21
6-1081 Members F&B Discounts	5,314.29	4,321.06	4,659.76	14,295.11
Total General Operating Expenses	24,588.95	31,816.34	15,643.31	72,048.60
6-1200 Professional Fees				
6-1210 Accounting & Audit Fees	7,812.52	7,729.90	7,700.52	23,242.94
6-1220 Legal Fees	0.00	310.00	0.00	310.00
Total Professional Fees	7,812.52	8,039.90	7,700.52	23,552.94
6-1400 Equipment Expenses				
6-1401 Equipment Expenses	5,008.23	2,491.66	1,123.00	8,622.89
6-1405 Replacement - Glassware etc	22.10	952.72	0.00	974.82
6-1410 Equipment Hire	236.83	209.76	209.76	656.35
6-1420 Tools & Equip - Consumables	54.60	194.63	0.00	249.23
6-1441 Freight & Courier	85.68	80.00	135.26	300.94

	Jun-23	Jul-23	Aug-23	Total
Total Equipment Expenses	5,407.44	3,928.77	1,468.02	10,804.23
6-1600 Insurances, Licenses & Rego				
6-1610 Australian Sailing Association Fees	5,728.19	4,772.73	4,772.73	15,273.65
6-1620 Insurances	9,587.68	8,135.84	8,244.04	25,967.56
6-1630 License Fees	33.67	153.47	76.73	263.87
6-1631 Licence Fees - Regos	59.36	45.00	0.00	104.36
Total Insurances, Licenses & Rego	15,408.90	13,107.04	13,093.50	41,609.44
6-2000 Advertising & Promotions				
6-2005 Promotions	650.55	119.37	312.36	1,082.28
6-2010 Advertising & Marketing	499.47	4,023.48	4,235.50	8,758.45
6-2014 Gifts	0.00	258.09	0.00	258.09
6-2020 Vouchers Expense	181.82	90.91	5.00	277.73
Total Advertising & Promotions	1,331.84	4,491.85	4,552.86	10,376.55
6-4000 Occupancy Costs				
6-4010 Electricity	6,775.57	12,262.39	7,459.15	26,497.11
6-4020 Gas	835.10	(439.43)	0.00	395.67
6-4025 Rental Expense	10,852.02	3,536.61	729.76	15,118.39
6-4030 Council Rates	861.99	861.99	861.99	2,585.97
6-4040 Cleaning	8,414.26	9,343.27	10,335.19	28,092.72
6-4041 Cleaning Products	3,539.66	1,515.82	2,195.25	7,250.73
6-4045 Security	625.00	625.00	932.00	2,182.00
6-4050 Water Rates	2,089.82	2,147.55	3,002.97	7,240.34
6-4055 Pest Control	692.75	692.75	692.75	2,078.25
6-4060 Waste Removal	2,046.28	2,808.28	3,457.40	8,311.96
6-4070 Gardening Expenses	725.95	0.00	0.00	725.95
Total Occupancy Costs	37,458.40	33,354.23	29,666.46	100,479.09
6-5000 Debt Recovery Costs				
6-5015 Debt Collection Costs	1,313.85	0.00	0.00	1,313.85
Total Debt Recovery Costs	1,313.85	0.00	0.00	1,313.85
6-6000 Repairs, Servicing & Maintenan				
6-6005 R,M&S Clubhouse	6,263.94	5,901.39	18,229.27	30,394.60
6-6010 R,M&S Sailing	0.00	0.00	(500.00)	(500.00)
6-6020 R,M&S Marina	1,407.92	4,703.19	954.03	7,065.14
6-6030 R,M&S Keel Boats	6,065.17	5,043.16	436.55	11,544.88
6-6031 R,M&S Quests	131.00	0.00	0.00	131.00
6-6032 R,M&S Pacers	0.00	0.00	500.00	500.00
6-6040 R,M&S Rescue Boats	1,524.74	2,493.64	31.90	4,050.28
Total Repairs, Servicing & Maintenan	15,392.77	18,141.38	19,651.75	53,185.90
6-7000 Internal Club Expenses				
6-7005 Committee Expenses	0.00	145.46	0.00	145.46
6-7020 Internal Functions Expenses	0.00	195.39	0.00	195.39
Total Internal Club Expenses	0.00	340.85	0.00	340.85
6-8000 Sailing Expenses				
6-8015 Volunteer Expenses	1,369.39	1,066.39	1,373.73	3,809.51
6-8021 Discovery Sailing Fees AS	0.00	272.73	0.00	272.73
6-8030 Trophies & Prizes	1,254.53	5,676.11	2,350.45	9,281.09
6-8040 Sailing Expenses	178.18	81.23	0.00	259.41
6-8050 DSC Expenses	600.00	15.12	605.62	1,220.74
6-8080 First Aid Equipment	3,565.00	587.30	0.00	4,152.30

	Jun-23	Jul-23	Aug-23	Total
6-8085 First Aid Training	0.00	0.00	246.31	246.31
Total Sailing Expenses	6,967.10	7,698.88	4,576.11	19,242.09
6-9000 Employment Expenses				
6-9005 Wages- Management	13,072.17	15,695.55	12,556.44	41,324.16
6-9010 Wages - Administration	13,348.88	9,204.71	13,809.33	36,362.92
6-9015 Wages - Restaurant	6,634.58	6,735.54	5,480.74	18,850.86
6-9016 Wages - Restaurant Casual	35,076.00	38,296.47	39,511.20	112,883.67
6-9017 Wages - Clubhouse	260.25	4,424.25	4,424.26	9,108.76
6-9018 Wages - Kitchen	35,955.95	39,918.79	24,964.28	100,839.02
6-9019 Wages - Kitchen Casual	11,489.84	13,200.03	11,117.11	35,806.98
6-9021 Wages - Sailing Casual	6,055.94	864.06	3,998.46	10,918.46
6-9022 Wages - Marina	8,884.68	9,455.83	11,003.12	29,343.63
6-9023 Wages - Members	0.00	0.00	(202.08)	(202.08)
6-9024 Wages - Members Casual	4,508.60	5,402.41	4,831.64	14,742.65
6-9025 Wages - Function	11,864.68	14,529.86	12,235.40	38,629.94
6-9026 Wages - Function Casual	7,623.45	8,613.51	8,358.16	24,595.12
6-9027 Wages - Kitchen Chef Casual	3,744.08	6,986.34	6,992.00	17,722.42
6-9050 Staff Leave Expense	3,914.58	(1,432.25)	9,628.54	12,110.87
6-9051 Provision for Annual Leave	499.09	40.20	1,311.09	1,850.38
6-9055 Superannuation	15,154.53	19,409.91	15,220.32	49,784.76
6-9060 Payroll Tax Expense	5,132.11	7,491.38	4,865.08	17,488.57
6-9065 Workcover Expense	1,678.30	1,999.48	1,610.71	5,288.49
6-9070 Recruitment Expenses	1,081.30	0.00	1,350.00	2,431.30
6-9085 Staff Uniforms - Restaurant & Functions	0.00	50.00	0.00	50.00
6-9086 Staff Uniforms - Sailing	0.00	0.00	359.10	359.10
Total Employment Expenses	185,979.01	200,886.07	193,424.90	580,289.98
Total Expenses	301,660.78	321,805.31	289,777.43	913,243.52
Operating Profit	62,127.19	(31,851.23)	38,721.28	68,997.24
8-0000 Other Income				
8-0500 Interest Income	2,766.41	3,198.37	5,212.72	11,177.50
Total Other Income	2,766.41	3,198.37	5,212.72	11,177.50
9-0000 Other Expenses				
9-0200 Depreciation	69,937.48	70,862.90	75,319.78	216,120.16
9-0400 Amortisation	3,687.90	3,687.90	8,655.55	16,031.35
9-0500 Loss/Gain on Asset Disposal	0.00	0.00	(39.55)	(39.55)
9-0600 Interest Expense	2,917.30	2,736.93	2,601.51	8,255.74
9-0601 Lease Interest Expense	1,665.58	1,656.72	1,620.28	4,942.58
Total Other Expenses	78,208.26	78,944.45	88,157.57	245,310.28
Net Profit	(13,314.66)	(107,597.31)	(44,223.57)	(165,135.54)

POS SPEND BY MEMBERSHIP TYPE - August 2023

	Total Spend per month per member type	Average spend per member type	Number of members in category	Number of members spent
Crew Plus	\$3,022.16	\$104.21	29	19
40 Year	\$1,699.65	\$89.46	19	9
Senior Special	\$640.75	\$64.08	10	6
Senior Family	\$6,957.83	\$57.03	122	51
Senior	\$19,927.73	\$55.05	362	179
Gym	\$3,673.40	\$53.24	69	42
Honorary Life	\$362.80	\$51.83	7	5
50 Year	\$1,657.60	\$46.04	36	15
Aquatic	\$6,050.60	\$44.16	137	87
Social	\$13,535.21	\$41.65	325	109
60 Year +	\$920.30	\$25.56	36	9
Crew	\$2,400.76	\$21.63	111	44
Intermediate 18-29	\$786.41	\$6.96	113	12
Social extra	\$496.05	\$5.91	84	8
Senior Country	\$46.35	\$4.21	11	1
Senior Absentee	\$0.00	\$0.00	32	0
Youth	\$0.00	\$0.00	95	0
Junior family	\$0.00	\$0.00	44	0
TPI	\$0.00	\$0.00	2	0
	\$62,177.60		1644	596

Membership count July 23 - June 24

	Jun-23	Jul-23	-/+	Aug-23	-/+
Senior	391	360	-7.93%	362	0.56%
Senior Family	132	119	-9.85%	122	2.52%
Senior Special	10	10	0.00%	10	0.00%
40 Year	14	19	35.71%	19	0.00%
50 Year	36	36	0.00%	36	0.00%
60 Year +	34	37	8.82%	36	-2.70%
Honorary Life	7	7	0.00%	7	0.00%
Senior Country	14	11	-21.43%	11	0.00%
Senior Absentee	33	32	-3.03%	32	0.00%
Crew	121	115	-4.96%	111	-3.48%
Crew Plus	35	32	-8.57%	29	-9.38%
Youth U18	115	96	-16.52%	95	-1.04%
Intermediate 18-29	119	111	-6.72%	113	1.80%
Gym	70	66	-5.71%	69	4.55%
Social	319	322	0.94%	325	0.93%
Social Extra	87	84	-3.45%	84	0.00%
Junior Family	48	40	-16.67%	44	10.00%
Aquatic	139	138	-0.72%	137	-0.72%
TPI	2	2	0.00%	2	0.00%
TOTAL	1726	1637	-5.16%	1644	0.43%

Member Age Breakdown Report

Royal Brighton Yacht Club

Excluding non-member types

Membership Type	Age Group															
	Unknown DOB		Upto 25		26 - 35		36 - 45		46 - 55		56 - 65		66 - 75		75 Up	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Senior	6	1			7		28	4	73	9	100	20	83	5	20	1
Senior Family	1	3					4	5	21	18	23	15	14	10	5	3
Senior Special													1		9	
40 Year											4		8	2	5	
50 Year											8		20		8	
60 Year +													10		26	
Honorary Life									1				1		3	2
Senior Country					1				3		2		3		2	
Senior Absentee							4	1	5	1	12	1	6		2	
Crew		1			8	1	6	1	21	6	31	2	22	2	9	1
Crew Plus					3	1	1	2	6	1	7		4	2	3	
Intermediate 18-29			63	23	22	5										
YouthU18	1		66	27												
Gym	1				3		3	1	12		7	3	23	6	12	
Social	8	5	1		7	2	11	6	24	21	46	33	73	33	40	19
Social Extra	1	2				1		3	1	15	3	26	2	21	1	7
Junior Family	1		28	16												
Aquatic	4	3					12	2	15	26	31	10	26	2	4	1
TPI															2	
Totals	23	15	158	66	51	10	69	25	182	97	274	110	296	83	151	34

Members to be ratified - September Meeting

Augusto Gonzalvo	Senior
Michael Olfers	Senior
Simon te Hennepe	Senior
Thomas Paton	Senior
Candy Higgins	Senior Family
Jason Higgins	Senior Family
Peter Cowen	Gym
Jordan Hayter	Intermediate
James Hien	Social
Joshua Kari	Youth
Ruben Gault	Junior Family
Finn Gault	Junior Family
Harrison Higgins	Junior Family
Paige Higgins	Junior Family

GENERAL MANAGER'S REPORT SEPTEMBER 2023

- OH & S – There have been no reportable incidents. Discussions have been held with Sailing Office regarding the importance of formally reporting Sailing rescues/incidents. Particularly if we can obtain some learnings through the reporting process. (no blame reporting)
- Forecourt Redevelopment - Minutes & pre-tender estimates attached below.
- We have received a quote of \$14,0000 to reinstate power to the tower, additionally we are also waiting on a quote to build a new tower from stacked shipping containers on the hard stand.
- Carpark drainage works are close to completion.
- Application to be accredited as a Clean Marina has been lodged and the audit inspection has taken place. We need to promulgate the new Environmental Management plan to all Marina Pen owners and include it as a condition of all new leases. Some signage is also being planned for the hardstand area.
- General Maintenance levels are being addressed. I have met with the cleaning contractors and will be reviewing the current scope of works in our contract.
- A new spring menu has just been released. We have recently employed a new Sous Chef (Joy) after Nick resigned due to visa restrictions. Catering staffing responsibilities are currently being changed. I am happy to speak to these changes.
- Liquor Licencing has changed the method of charging the fees for Liquor licences. I have applied for an exemption to the capacity multiplier as we should be treated similar to golf clubs.

Phil Hall

General Manager