

# Corporate - Consolidated

## Consolidated Profit & Loss Statement

**01/07/2008 to 30/06/2009**

03/08/2010  
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	Group	PRO100 100 %	ABC30 30 %	JKL20 20 %
Revenue				
Sales Income				
Sales - Spring Water	51,868.43	34,578.95	10,373.69	6,915.79
Sales - Carbonated Water	12,928.43	8,618.95	2,585.69	1,723.79
Sales - Water Cooler	48,823.79	32,549.19	9,764.76	6,509.84
Sales - Crock	12,801.84	8,534.56	2,560.37	1,706.91
Sales - Stands	2,092.91	1,395.27	418.58	279.05
Sales - Other Equip	16,981.37	11,320.91	3,396.27	2,264.18
Sundry Sales	3,000.00	2,000.00	600.00	400.00
Total Sales Income	148,496.75	98,997.83	29,699.35	19,799.57
Service Income				
Service - Coolers	3,973.35	2,648.90	794.67	529.78
Service - Other Income	11,112.93	7,408.62	2,222.59	1,481.72
Total Service Income	15,086.28	10,057.52	3,017.26	2,011.50
Time Billing Income				
Travelling Time	559.41	372.94	111.88	74.59
Total Time Billing Income	559.41	372.94	111.88	74.59
Syndicate Accounts				
Racing Income				
Race Winnings	65,250.00	43,500.00	13,050.00	8,700.00
Race Bonuses	3,750.00	2,500.00	750.00	500.00
Total Racing Income	69,000.00	46,000.00	13,800.00	9,200.00
Other Syndicate Income				
Syndicate - Interest Recieved	900.00	600.00	180.00	120.00
Total Other Syndicate Income	900.00	600.00	180.00	120.00
Total Syndicate Accounts	69,900.00	46,600.00	13,980.00	9,320.00
Other Income				
Interest Received	3,750.00	2,500.00	750.00	500.00
Currency Gain Loss	(300.00)	(200.00)	(60.00)	(40.00)
Total Other Income	3,450.00	2,300.00	690.00	460.00
Total Revenue	237,492.44	158,328.29	47,498.49	31,665.66
Direct Costs				
Purchases				
Opening Stock	180,000.00	120,000.00	36,000.00	24,000.00
Contractors	2,400.00	1,600.00	480.00	320.00
Equipment	79,834.83	53,223.22	15,966.97	10,644.64
Water	(2,250.00)	(1,500.00)	(450.00)	(300.00)
Closing Stock	(225,000.00)	(150,000.00)	(45,000.00)	(30,000.00)
Total Purchases	34,984.83	23,323.22	6,996.97	4,664.64
Service COS				
Bar Contractors	3,000.00	2,000.00	600.00	400.00
Discounts Given	40.80	27.20	8.16	5.44
Purchase Returns & Allowance	7,215.00	4,810.00	1,443.00	962.00
Bar Purchases	23,322.00	15,548.00	4,664.40	3,109.60
Total Service COS	33,577.80	22,385.20	6,715.56	4,477.04
Direct Salaries				
Direct Salaries	12,000.00	8,000.00	2,400.00	1,600.00
Kiwisaver payments	1,800.00	1,200.00	360.00	240.00
Total Direct Salaries	13,800.00	9,200.00	2,760.00	1,840.00

	Group	PRO100 100 %	ABC30 30 %	JKL20 20 %
Syndicate COS				
Feed	3,450.00	2,300.00	690.00	460.00
Shoes & Gear	1,110.00	740.00	222.00	148.00
Stabling	2,850.00	1,900.00	570.00	380.00
Track Fees	4,650.00	3,100.00	930.00	620.00
Training Fees	1,875.00	1,250.00	375.00	250.00
Transport	4,050.00	2,700.00	810.00	540.00
Vet Fees	2,700.00	1,800.00	540.00	360.00
Total Syndicate COS	20,685.00	13,790.00	4,137.00	2,758.00
Total Direct Costs	103,047.63	68,698.42	20,609.53	13,739.68
Gross Profit	134,444.81	89,629.87	17,925.97	26,888.96
Overhead Expenses				
General & Admin Expenses				
Accounting Fees	1,629.42	1,086.28	325.88	217.26
Advertising	16,031.04	10,687.36	3,206.21	2,137.47
Bank Charges	270.26	180.17	54.05	36.03
Depreciation	150.00	100.00	30.00	20.00
Freight Charges	3,240.00	2,160.00	648.00	432.00
Office Supplies	2,219.46	1,479.64	443.89	295.93
Subscriptions	430.88	287.25	86.18	57.45
Total General & Admin Expenses	23,971.05	15,980.70	4,794.21	3,196.14
Operating Expenses				
Car Expenses	4,147.52	2,765.01	829.50	553.00
Cleaning	292.52	195.01	58.50	39.00
Electricity	3,153.24	2,102.16	630.65	420.43
Import Broker Fees	1,620.00	1,080.00	324.00	216.00
Insurance	2,573.85	1,715.90	514.77	343.18
Office Rental	12,047.81	8,031.87	2,409.56	1,606.37
Other Operating Expenses	150.00	100.00	30.00	20.00
Photocopy	389.31	259.54	77.86	51.91
Postage	86.25	57.50	17.25	11.50
Printing	1,444.22	962.81	288.84	192.56
Telephone	2,675.43	1,783.62	535.09	356.72
Total Operating Expenses	28,580.13	19,053.42	5,716.03	3,810.68
Payroll Expenses				
Superannuation	9,993.03	6,662.02	1,998.61	1,332.40
Wages & Salaries	71,460.66	47,640.44	14,292.13	9,528.09
Total Payroll Expenses	81,453.69	54,302.46	16,290.74	10,860.49
Total Overhead Expenses	134,004.87	89,336.58	26,800.97	17,867.32
Operating Profit	439.94	293.29	58.66	87.99
Other Income				
Interest Income	40.20	26.80	8.04	5.36
Miscellaneous Income	93,032.42	62,021.61	18,606.48	12,404.32
Total Other Income	93,072.62	62,048.41	18,614.52	12,409.68
Other Expenses				
Private Use	219.00	146.00	43.80	29.20
Total Other Expenses	219.00	146.00	43.80	29.20
Net Profit/(Loss)	93,293.55	62,195.70	12,439.14	18,658.71