

STATEMENT OF EVENTS SURPLUS

Date	16/03/14	12 13 Apr	17 18 May	21 22 June	19/07/13	17/08/13	13/09/14	11/12 Oct	15/11/14	2014	2014	LY	TOTAL	2013		
EVENT	MC1	A12 & 6	A24 & 15	W6x2 Schools	W8	MC2	S12 & 6	ARC	S6	2014	2014	LY	TOTAL	2013		
Title	Wyndam	Whroo	Inglewood	Linton	cancelled	Phillip Island	Babbington	Aust champs	Warby Ranges	Adventure Series	0	Last year adjustment				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE																
Event Entry Fees	6,270	7,920	7,266	12,965	-	7,418	8,980	30,966	7,020	425	940	-	90,170	79,180	10,990	14%
Event Late Fees	210	320	130	280	-	-	480	500	170			-	2,090	1,315	775	59%
Event Sales and Hire	3	133	59	-	-	8	140	2,515	215			-	3,073	658	2,415	367%
Cash Receipts (Short) or Over	-	30	(23)	236	-	172	190	68	(30)		(30)	-	612	(451)	1,063	-236%
Refunds	(80)	(180)	(225)	(180)	-	(360)	(60)	(815)	(60)			-	(1,960)	(1,900)	(60)	3%
Bus Revenue - 24 Hour Events	-	-	325	-	-	-	-	790	-			-	1,115	-	-	
Donation														500	(500)	
Total Event Revenue	6,403	8,223	7,532	13,301	-	7,238	9,730	34,024	7,315	425	910	-	95,100	79,302	15,798	20%
EXPENSES																
Maps	1,735	756	651	605	-	451	622	1,507	603		46	-	6,975	4,719	2,256	48%
Catering (inc gas)	861	1,259	2,034	1,383	-	805	1,706	4,173	1,223		237	-	13,682	14,037	(355)	-3%
Navlight Expenses	-	617	531	992	-	-	687	2,412	542		-	-	5,781	5,397	384	7%
Equipment or hash house hire	858	600	1,277	1,130	-	500	978	5,808	1,275		-	-	12,426	6,277	6,149	98%
Truck/trailer rental	378	702	738	514	-	523	522	545	698		-	-	4,621	4,705	(84)	-2%
Event day travel	127	511	547	66	-	206	336	1,008	440		-	-	3,241	3,218	23	1%
Setting & vetting	-	-	842	140	-	148	154	2,977	345		-	-	4,605	3,116	1,489	48%
Miscellaneous	-	-	-	1,122	-	20	38	708	163		-	-	2,051	1,065	986	93%
Cost of items used or sold	-	-	-	-	-	-	-	9,759	-		-	-	9,759	9,759	#DIV/0!	
Volunteer support Tshirt & Voucher	596	683	962	1,138	-	653	726	1,702	722		-	-	7,183	7,512	(329)	-4%
Bus Hire costs	-	-	1,580	-	-	-	-	1,160	-		-	-	2,740	-	-	
Other	-	-	-	50	-	100	60	3,140	6		85	(130)	3,311	1,163	2,148	185%
Total Event Expenses	4,556	5,127	9,162	7,140	-	3,405	5,830	34,899	6,017	369	(130)	76,375	51,209	25,166	49%	
SURPLUS/(DEFICIT)	1,847	3,096	(1,630)	6,160	-	3,833	3,900	(876)	1,298	425	541	130	18,725	28,093	(9,368)	-33%
No. of entries (from Results spread)	215	267	153	569		270	317	400	198	85	94		2,568	3,041	(473)	-16%
Adult entry fee	\$ 30	\$ 30	\$ 45	\$ 30		\$ 30.00	\$ 30.00	\$ 100.00	\$ 30.00	\$ 5.00	\$ 10.00					
Average entry fees per head	\$ 28.79	\$ 28.99	\$ 46.02	\$ 22.47		\$ 26.14	\$ 28.14	\$ 75.38	\$ 35.15	\$ 5.00	\$ 10.00		\$ 34.35	\$ 25.41	8.94	
Map cost per head	\$ 8.07	\$ 2.83	\$ 4.25	\$ 1.06		\$ 1.67	\$ 1.96	\$ 3.77	\$ 3.04		\$ 0.49		\$ 2.72	\$ 1.55	1.16	
Catering cost per head	\$ 4.01	\$ 4.72	\$ 13.29	\$ 2.43		\$ 2.98	\$ 5.38	\$ 10.43	\$ 6.18		\$ 2.53		\$ 5.33	\$ 4.62	0.71	

COMPARISON WITH 2013 Nearest equivalent event	A6	A12&6	A8&24	W6	W8	MC2	S12	S24	S6	ADV	Training	Last yr adj	TOTAL
	Trek Berwick 24 Feb	Tunnel Vision 23 & 24 Mar	Tallarook 27 Apr	School Champs 25 May	Alien Trek 20 Jul	Emu Chase W2x6-2	Wallaby in Wombat 14 Sep	VRC Enfield 19/20 Oct	Beechworth 16/17 Nov	Adventure Series			
SURPLUS/(DEFICIT)	1,101	1,790	4,284	5,970	2,812	2,311	4,406	1,594	3,760	330		(315)	28,044
Number of enries	137	287	336	676	226	381	335	322	275	66			3,041
Adult entry fee	\$ 27.00	\$ 27.00	\$ 28.00	\$ 28.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 36.00	\$ 30.00		N/a		
Net entry fees per head	\$ 28.36	\$ 25.63	\$ 26.83	\$ 23.09	\$ 30.80	\$ 20.62	\$ 27.31	\$ 31.16	\$ 25.75		N/a		\$ 25.41
Map cost per head	\$ 3.57	\$ 1.29	\$ 1.23	\$ 1.12	\$ 2.72	\$ 1.43	\$ 1.01	\$ 2.21	\$ 1.76				\$ 1.55
Catering cost per head	\$ 5.92	\$ 6.30	\$ 4.50	\$ 3.97	\$ 5.23	\$ 2.96	\$ 3.68	\$ 7.32	\$ 4.54				\$ 4.62

* 2013 events are not in exact chronological order. Rows and columns may not add exactly due to rounding.

Victorian Rogaining Association Inc

Profit & Loss [Last Year Analysis]

January 2014 through December 2014

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	This Year	Last Year	\$ Difference	% Difference
Revenue				
Event Revenues				
Event Entry Fees	\$90,170	\$79,180	\$10,990	13.9%
Event Late Fees	\$2,090	\$1,315	\$775	58.9%
Event Fee Refunds	(\$1,960)	(\$1,900)	(\$60)	(3.2%)
Event Sales	\$3,073	\$658	\$2,415	367.0%
Event donation	\$0	\$500	(\$500)	(100.0%)
Bus fare revenue - 24 hr event	\$1,115	\$0	\$1,115	NA
Cash Receipts Short or Over	\$612	(\$451)	\$1,063	235.7%
Total Event Revenues	<u>\$95,100</u>	<u>\$79,302</u>	<u>\$15,798</u>	<u>19.9%</u>
Memberships, Annual	\$0	\$2,775	(\$2,775)	(100.0%)
Interest Income	\$3,786	\$4,173	(\$387)	(9.3%)
Grants	\$0	\$10,716	(\$10,716)	(100.0%)
Sales and hire, non-event	\$450	\$0	\$450	NA
Expired cheques & Vouchers	(\$25)	\$1,574	(\$1,599)	(101.6%)
Total Revenue	<u>\$99,311</u>	<u>\$98,540</u>	<u>\$771</u>	<u>0.8%</u>
Cost of Events				
Gross Profit	<u>\$99,311</u>	<u>\$98,540</u>	<u>\$771</u>	<u>0.8%</u>
Expenses				
Event Expenses				
Map Expenses	\$6,975	\$4,719	\$2,256	47.8%
Navlight Expenses Event	\$5,781	\$5,397	\$384	7.1%
Event Prizes	\$759	\$873	(\$114)	(13.1%)
Donations	\$0	\$50	(\$50)	(100.0%)
Catering	\$13,682	\$14,037	(\$355)	(2.5%)
Publicity Event	\$1,579	\$36	\$1,543	4,285.9%
Hire - Hash House	\$5,120	\$1,770	\$3,350	189.3%
Hire - Portable Toilets	\$6,582	\$4,341	\$2,241	51.6%
Hire - Truck Incl Fuel	\$4,621	\$4,705	(\$84)	(1.8%)
Hire - Other	\$594	\$166	\$429	258.9%
Bus hire costs 24 hr events	\$2,740	\$0	\$2,740	NA
Booking Service Fee	\$991	\$0	\$991	NA
Miscellaneous Event	\$2,051	\$1,065	\$986	92.6%
Printing (Other Than Maps)	\$61	\$109	(\$49)	(44.6%)
Secretarial & Admin Event	\$52	\$7	\$45	627.9%
Volunteer Expense Event	\$1,880	\$3,693	(\$1,813)	(49.1%)
Cost of Goods Sold - Event	\$9,759	\$0	\$9,759	NA
Volunteer T-Shirts	\$5,303	\$3,820	\$1,483	38.8%
Travel Event Day	\$3,241	\$3,218	\$23	0.7%
Travel Setting & Vetting	\$4,605	\$3,254	\$1,351	41.5%
Total Event Expenses	<u>\$76,375</u>	<u>\$51,258</u>	<u>\$25,117</u>	<u>49.0%</u>
Newsletter	\$4,973	\$5,853	(\$880)	(15.0%)
Purchases for Resale	\$898	\$121	\$777	642.1%
Repair & Maintenance Non Event	\$115	\$187	(\$72)	(38.6%)
Rent - Equipment Store	\$1,512	\$0	\$1,512	NA
Navlight Expenses Non Event	\$827	\$1,278	(\$451)	(35.3%)
Training Days	\$0	\$141	(\$141)	(100.0%)
Utensils & Replacements	\$142	\$0	\$142	NA
Insurance	\$4,830	\$6,110	(\$1,280)	(21.0%)
First Aid	\$155	\$0	\$155	NA
Committee, Sec & Misc Expenses	\$2,223	\$1,915	\$307	16.1%
Publicity Non Event	\$3,586	\$2,458	\$1,128	45.9%
Bank Charges	\$718	\$949	(\$231)	(24.3%)
Affiliation Fees & Subs	\$2,899	\$2,624	\$275	10.5%
Software Maintenance	\$1,201	\$834	\$367	44.0%
Depreciation	\$4,130	\$1,317	\$2,813	213.7%
Loss on Disposal Fixed Assets	\$0	\$478	(\$478)	(100.0%)
Total Expenses	<u>\$104,583</u>	<u>\$75,521</u>	<u>\$29,061</u>	<u>38.5%</u>
Net Profit / (Loss)	<u>(\$5,272)</u>	<u>\$23,019</u>	<u>(\$28,290)</u>	<u>(122.9%)</u>

Victorian Rogaining Association Inc

Balance Sheet [Last Year Analysis]

December 2014

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	This Year	Last Year	\$ Difference	% Difference
Assets				
Current Assets				
Cash				
Total Current Assets	\$0	\$0	\$0	NA
Bank Accounts and deposits				
Bank - Westpac Trading A/c	\$1,994	\$2,306	(\$312)	(13.5%)
Bank Westpac Cash Reserve	\$54	\$0	\$54	NA
Westpac Cash Reserve bonus	\$5,862	\$0	\$5,862	NA
Bank - Westpac Investment A/c	\$0	\$31,768	(\$31,768)	(100.0%)
Bank, term deposit #1 240095	\$79,078	\$76,294	\$2,785	3.7%
Bank, term deposit #2 240108	\$28,468	\$27,770	\$699	2.5%
Debtors	\$0	\$220	(\$220)	(100.0%)
Accrued Revenue	\$1,666	\$1,604	\$62	3.9%
Prepayments	\$9,609	\$4,680	\$4,928	105.3%
Non Current Assets				
Equipment - Cost	\$54,112	\$32,052	\$22,061	68.8%
Equipment - Accum Depreciation	(\$29,168)	(\$28,698)	(\$470)	(1.6%)
Admin System Software - Cost	\$17,469	\$17,139	\$330	1.9%
Admin System - Accum Depn	(\$7,756)	(\$5,137)	(\$2,619)	(51.0%)
Total Assets	\$161,388	\$159,998	\$1,390	0.9%
Liabilities				
Current Liabilities				
Sundry Creditors	\$4,089	\$754	\$3,335	442.6%
Accrued Expenses	\$4,191	\$1,059	\$3,132	295.6%
Unredeemed Vouchers	\$3,051	\$2,856	\$195	6.8%
Grants Received in Advance	\$2,017	\$2,017	\$0	0.0%
Total Liabilities	\$13,347	\$6,686	\$6,662	99.6%
Net Assets	\$148,041	\$153,312	(\$5,272)	(3.4%)
Member's Equity				
Member's Funds at Beginning	\$153,312	\$130,294	\$23,019	17.7%
Current Year Profit	(\$5,272)	\$23,019	(\$28,290)	(122.9%)
Total Member's Equity	\$148,041	\$153,312	(\$5,272)	(3.4%)