

Profit and Loss

SUBCQ Pty Ltd

Account	2024	2023	2022	2021
Trading Income				
200 - Sales	1,743,890.55	1,897,128.86	1,723,062.20	1,572,280.81
201 - 3PD Sales	93,412.73	10,015.66	0.00	0.00
Total Trading Income	1,837,303.28	1,907,144.52	1,723,062.20	1,572,280.81
Cost of Sales				
Food				
301 - Stock Purchases - Drink	62,401.43	67,519.83	67,695.95	73,913.36
300 - Stock Purchases - Food	546,909.92	518,614.15	481,327.48	456,140.42
Total Food	609,311.35	586,133.98	549,023.43	530,053.78
Subway Fees				
400 - Advertising FAF	87,639.32	87,550.29	79,824.44	70,739.87
305 - Royalties Subway	157,174.46	156,077.23	142,820.04	129,613.38
Total Subway Fees	244,813.78	243,627.52	222,644.48	200,353.25
Total Cost of Sales	854,125.13	829,761.50	771,667.91	730,407.03
Gross Profit	983,178.15	1,077,383.02	951,394.29	841,873.78
Other Income				
260 - Other Revenue	0.00	0.00	1,566.14	0.00
266 - Insurance Recoveries	15,693.00	1,328.67	0.00	19,338.60
273 - Paid Parental Leave	0.00	0.00	13,883.52	0.00
Total Other Income	15,693.00	1,328.67	15,449.66	19,338.60
Labour				
477 - Wages and Salaries	514,203.26	499,358.11	542,998.33	328,262.97
478 - Superannuation	41,496.31	43,693.84	45,932.44	24,119.22
Total Labour	555,699.57	543,051.95	588,930.77	352,382.19
Rent				
469 - Rent	103,108.32	112,984.87	108,596.53	104,501.73
Total Rent	103,108.32	112,984.87	108,596.53	104,501.73
Operating Expenses				
401 - Advertising Local	138.73	807.25	599.04	2,195.40
404 - Bank Fees	859.22	751.29	946.29	722.25
408 - Cleaning	4,082.91	3,118.27	2,940.36	2,892.28
412 - Consulting & Accounting	115.00	3,200.00	220.00	3,220.00
429 - General Expenses	1,512.87	1,153.32	229.03	343.87
433 - Insurance	11,807.92	13,614.35	12,223.66	11,388.22
445 - Light, Power, Heating	30,921.48	28,115.45	35,719.98	31,898.46
461 - Printing & Stationery	180.56	685.36	190.05	81.23
473 - Repairs and Maintenance	13,167.98	14,373.10	16,893.89	18,253.37
409 - Rubbish Removal	6,603.52	5,492.62	4,723.54	4,777.21
430 - Staff Training / Uniforms	1,582.16	336.43	2,693.71	1,077.45
485 - Subscriptions	2,313.77	2,851.68	2,150.68	1,929.61
489 - Telephone & Internet	1,172.73	1,043.82	1,049.45	890.90

234 - Security	819.09	585.00	432.72	390.00
479 - Labour Hire	228.95	325.59	0.00	0.00
364 - Filing Fees	155.00	290.00	276.00	273.00
410 - Capital Works Deduction	5,650.26	5,650.26	5,650.26	5,650.26
4699 - Rent - Outgoings	36,510.92	26,880.05	22,875.54	17,776.89
458 - Permits and Licences	536.36	582.54	698.19	481.81
6-4350 - Merchant Fees	8,727.19	8,341.77	7,494.56	8,725.36
888 - Subcard Pool	571.67	215.93	146.27	979.44
Total Operating Expenses	127,658.29	118,414.08	118,153.22	113,947.01
Operating Profit	212,404.97	304,260.79	151,163.43	290,381.45
Net Profit	212,404.97	304,260.79	151,163.43	290,381.45
Add back				
Manager wage	76,503.00	77,168.00	68,443.00	68,213.00
Manager super	7,557.00	7,010.00	6,704.00	6,480.00
	84,060.00	84,178.00	75,147.00	74,693.00
Net Profit	296,464.97	388,438.79	226,310.43	365,074.45