

Profit and Loss

Four Wheel Drive Victoria

For the year ended 30 June 2026

Cash Basis

2026

Trading Income

Chainsaw course - Corporate	14,350.00
Chainsaw course - Public	15,765.00
Driving Course Accredited	975.00
Driving Course Accredited - Corporate	94,095.46
Driving Course Accredited - Public	41,620.00
Driving Course Accredited Corporate	11,700.00
Driving Course Accredited Member	31,270.00
Driving Course Accredited Non-Member	1,900.00
Driving Course Proficiency - Corporate	29,064.09
Driving Course Proficiency - Public	23,510.00
Driving Course Proficiency Corporate	14,245.00
FWDV Guest	1,759.16
FWDV Joining Fees	300.00
FWDV Membership Fees	248,985.92
Government Funding	100,000.00
Proficiency Certificates	1,321.82
Sale of Books & Publications	330.00
Trackwatch Advertising	8,781.82
Total Trading Income	639,973.27

Cost of Sales

4WD Guide Design	320.00
4WD Show Catering	191.06
4WD Show Marketing	1,354.58
4WD Show Other	4,903.70
4WD Show Travel Accom Meals	370.92
Camp Host Contractors	300.00
Chainsaw course - travel/accom/meals	2,975.53
Chainsaw Course Catering	97.46
Chainsaw Course Other	4,843.37
Clean Up Catering	157.07
Clean Up Other	149.88
Driving Course Catering	2,193.95
Driving Course Marketing	250.00
Driving Course Other	77.27
Driving Course Venue Hire	800.00
Driving Course: Accom, Travel & Meals	40,323.62
Insurance - Business Combine	5,110.45
Insurance - Leisure Liability	2,335.41
Insurance - Management Liability	17,520.72

2026

Insurance - Professional Indemnity	5,869.19
Trackwatch Design	763.64
Trackwatch Postage	5,947.24
Trackwatch Printing	4,250.00
Total Cost of Sales	101,105.06

Gross Profit	538,868.21
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Other Income

Employee Contribution	3,541.54
FWDV 50th Anniversary Event	23,486.39
Interest Income	4,508.33
Total Other Income	31,536.26

Operating Expenses

4WD Min. Advisory Meetings	10.15
Advertising	1,141.62
Audit & Accounting Fees	5,500.00
Bank Charges	949.50
Business Name Registration/Renewal	104.00
Client/Staff Gifts	380.67
Computer Hardware	241.82
Computer Software & Support	332.08
Copier Lease	2,756.21
Copier Print Charges	803.70
FWDA Membership Fee	31,281.81
FWDV - Regional Reps meetings	1,396.06
FWDV 50th Birthday expenses	24,474.54
FWDV Assoc. Meetings	2,090.56
FWDV Club Meetings	922.03
Gas & Electricity	385.25
Insurance - Commercial Motor Vehicle	530.20
Insurance Audit	302.73
Legal Fees	5,873.00
Office Cleaning	546.24
Office Supplies	101.46
Postage	452.86
Printing & Stationery	252.13
Provision for AL	(2,740.93)
Provision for TOIL	6,280.79
Relocation expenses	2,821.45
Rent	25,933.91
Rent - Outgoings	4,133.55
Repairs & Maintenance	159.63
RevSport charges	862.11
RTO - Computer Hardware	912.50

2026

RTO - Toolangi site	21.36
RTO Chainsaw Maintenance	346.91
RTO Computer Software	14,368.72
RTO Meetings	229.30
RTO Printing & Stationery	403.59
RTO Registrations	1,721.56
RTO Training Gear	1,298.24
RTO Uniforms	4,898.63
Staff Amenities	1,468.19
Staff and Board Training	168.18
Stripe Fees	1,210.54
Subscriptions	2,902.61
Subscriptions - Revolutionise Sport	2,216.36
Superannuation Expenses	35,292.48
Telephone Fax Internet	5,697.71
Tolls	2,545.31
Uniforms	125.00
Wages & Salaries	166,857.04
Wages & Salaries - RTO	174,688.49
Workcover	4,306.52
Total Operating Expenses	539,958.37
Net Profit	30,446.10