

CAFE
PROFIT AND LOSS STATEMENT
1 January 2020 to 31 December 2020

	S\$	
INCOME		
Sales	1,336,755.00	100.00%
<u>LESS: COST OF SALES</u>		
Cost of Sales - Food & Beverage	434,097.42	32.47%
GROSS PROFIT	902,657.58	67.53%
<u>LESS: OPERATING EXPENDITURE</u>		
Accounting Fee	21,600.00	1.62%
Tax Fees	1,450.00	0.11%
Legal and Professional Fees (Contract Writing)	0.00	0.00%
Course Fee	1,480.00	0.11%
Bank Charges	398.50	0.03%
NETS / VISA / Master Charges	12,195.86	0.91%
Deliveroo/Grab/Food Panda/Caterspot Charges	67,458.30	5.05%
Magazines / Books	68.70	0.01%
Postage	8.40	0.00%
Printing and Stationery	740.00	0.06%
Freight Paid / Moving Services	1,682.00	0.13%
Late Fees Paid	45.00	0.00%
IT Expense	4,880.50	0.37%
Consultant Fees	8,000.00	0.60%
Research / Promotion /Food Tasting	4,125.74	0.31%
Recruitment Expenses	5,720.00	0.43%
Kitchen Supplies	3,897.13	0.29%
Design and Decoration	800.55	0.06%
Consumable Items	2,011.88	0.15%
Entertainment	2,243.98	0.17%
Travelling Expenses	1,485.00	0.11%
Telephone and Internet	2,004.00	0.15%
Uniforms	856.00	0.06%
Repair & Maintenance / Services	1,844.00	0.14%
Cleaning	1,850.00	0.14%
Insurance	984.23	0.07%
Delivery Services	2,344.00	0.18%
Staff Welfare	750.00	0.06%
Work Permit Fee	350.00	0.03%
Wages & Salaries	264,875.00	19.81%
Transportation	578.60	0.04%
Medical Expense	350.87	0.03%
Employer's CPF	31,254.00	2.34%
Skills Development Fund	2,485.25	0.19%
Foreign FWL	24,350.00	1.82%
Casual Wages / Part Timer	34,010.00	2.54%
Training	2,350.00	0.18%
Electricity	28,835.10	2.16%
Rent	144,000.00	10.77%
Water	1,296.75	0.10%
Waste Removal	1,233.67	0.09%
GST Payable	39,482.00	2.95%
Total Expense	726,375.01	54.34%
OPERATING PROFIT	176,282.57	13.19%
Other Income (ICV / Pmax / Wages Credit etc.)		
Other Income	2,824.00	
Total Other Income	2,824.00	
Other Expenses		
NIL	0.00	
Total Other Expenses	0.00	
Net Profit / Loss	179,106.57	