

CAFE
PROFIT AND LOSS STATEMENT
1 January 2021 to 31 December 2021

	S\$	
INCOME		
Sales	1,388,943.00	100.00%
<u>LESS: COST OF SALES</u>		
Cost of Sales - Food & Beverage	432,097.42	31.11%
GROSS PROFIT	956,845.58	68.89%
<u>LESS: OPERATING EXPENDITURE</u>		
Accounting Fee	21,600.00	1.56%
Tax Fees	1,450.00	0.10%
Legal and Professional Fees (Contract Writing)	2,000.00	0.14%
Course Fee	3,224.20	0.23%
Bank Charges	422.53	0.03%
NETS / VISA / Master Charges	14,323.56	1.03%
Deliveroo/Grab/Food Panda/Caterspot Charges	75,103.58	5.41%
Magazines / Books	85.40	0.01%
Postage	15.32	0.00%
Printing and Stationery	890.00	0.06%
Freight Paid / Moving Services	1,297.00	0.09%
Late Fees Paid	30.00	0.00%
IT Expense	5,333.50	0.38%
Consultant Fees	8,000.00	0.58%
Research / Promotion /Food Tasting	4,503.53	0.32%
Recruitment Expenses	5,850.00	0.42%
Kitchen Supplies	4,130.30	0.30%
Design and Decoration	905.30	0.07%
Consumable Items	1,990.43	0.14%
Entertainment	2,643.53	0.19%
Travelling Expenses	1,200.00	0.09%
Telephone and Internet	2,004.00	0.14%
Uniforms	902.50	0.06%
Repair & Maintenance / Services	2,004.20	0.14%
Cleaning	1,850.00	0.13%
Insurance	984.23	0.07%
Delivery Services	1,903.51	0.14%
Staff Welfare	900.00	0.06%
Work Permit Fee	240.00	0.02%
Wages & Salaries	280,530.00	20.20%
Transportation	220.00	0.02%
Medical Expense	400.11	0.03%
Employer's CPF	29,200.00	2.10%
Skills Development Fund	2,025.00	0.15%
Foreign FWL	27,480.00	1.98%
Casual Wages / Part Timer	36,953.30	2.66%
Training	2,800.00	0.20%
Electricity	29,422.20	2.12%
Rent	144,000.00	10.37%
Water	1,200.23	0.09%
Waste Removal	1,233.67	0.09%
GST Payable	43,076.58	3.10%
Total Expense	764,327.71	55.03%
OPERATING PROFIT	192,517.87	13.86%
Other Income (ICV / Pmax / Wages Credit etc.)		
Other Income	5,000.00	
Total Other Income	5,000.00	
Other Expenses		
NIL	0.00	
Total Other Expenses	0.00	
Net Profit / Loss	197,517.87	