



# Industry Canada

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## Canadian Industry Statistics (CIS)

### Fitness and Recreational Sports Centres (NAICS 71394): Financial Performance Data

Under this topic you will find information on average revenues, expenses and profits for small and medium-sized businesses in Canada's **Fitness and Recreational Sports Centres (NAICS 71394)** industry. You can use this information to see how your business measures up to the competition.

The report below uses a standard set of report parameters - Provinces/Canada, Incorporation Status, Distribution, Value and Industry. A customized report, including the ability to add your own data; export reports to Excel and search for other NAICS reports, is available from the [Financial Performance Data](#) application.

Provinces/Canada:

Canada

Incorporation status:

All Businesses

Note: further selections available based on status

Distribution by:

Total revenue

Value in:

Percentage

Industry:

Fitness and Recreational Sports Centres (NAICS 71394)

### Report details Percentage

**Size of Firms:** Annual Revenues \$30,000 - \$5,000,000

N/A = Data not available based on selected status

	Whole Industry (Reliability)	Bottom Quartile (25%)	Lower Middle (25%)	Upper Middle (25%)	Top Quartile (25%)	<a href="#">Percentage of Businesses Reporting</a>
<b>Number of Businesses</b>	3864					
<b>Revenue Range:</b>						
Low Value (\$000)	30	30	61	130	317	
High Value (\$000)	5000	61	130	317	5000	
<b>REVENUES AND EXPENSES</b>	<b>(percentage of total revenue)</b>					
<a href="#">Total revenue</a>	100.0 <sup>B</sup>	100.0	100.0	100.0	100.0	100.0
<a href="#">Sales of goods and services</a>	0.0	0.0	0.0	0.0	0.0	0.0
<a href="#">All other revenues</a>	0.0	0.0	0.0	0.0	0.0	0.0
<a href="#">Cost of sales (direct expenses)</a>	11.2 <sup>B</sup>	7.1	10.5	11.5	11.4	46.7
<a href="#">Wages and benefits</a>	3.5 <sup>B</sup>	1.2	1.8	3.1	3.9	10.4
<a href="#">Purchases, materials and sub-</a>	7.8 <sup>B</sup>	6.3	8.8	8.5	7.7	50.2

<u>contracts</u>						
<u>Opening Inventory</u>	1.0 <sup>B</sup>	1.3	1.2	1.1	1.0	27.5
<u>Closing inventory</u>	1.1 <sup>B</sup>	1.7	1.3	1.2	1.1	31.5
<u>Operating expenses (indirect expenses)</u>	82.2 <sup>B</sup>	73.7	81.6	83.2	82.4	99.5
<u>Labour and commissions</u>	29.0 <sup>B</sup>	10.9	20.5	26.0	31.4	66.3
<u>Repairs and maintenance</u>	5.9 <sup>B</sup>	5.0	5.8	6.2	5.9	75.8
<u>Amortization and depletion</u>	3.8 <sup>B</sup>	2.7	3.3	3.3	4.0	70.5
<u>Utilities and telephone/telecommunication</u>	4.0 <sup>B</sup>	5.1	4.8	4.2	3.8	87.6
<u>Rent</u>	15.3 <sup>B</sup>	17.5	17.8	18.7	14.2	75.1
<u>Interest and bank charges</u>	1.8 <sup>C</sup>	1.8	1.7	1.6	1.8	69.1
<u>Professional and business fees</u>	3.6 <sup>C</sup>	2.9	3.3	3.3	3.7	84.3
<u>Advertising and promotion</u>	2.9 <sup>E</sup>	3.2	3.6	3.4	2.8	83.8
<u>Delivery, shipping and warehouse expenses</u>	0.1 <sup>E</sup>	0.1	0.1	0.1	0.1	12.9
<u>Insurance</u>	1.1 <sup>B</sup>	1.9	1.9	1.5	0.9	75.9
<u>Other expenses</u>	14.7 <sup>C</sup>	22.7	19.0	15.0	13.9	98.7
<u>Total expenses</u>	93.4 <sup>B</sup>	80.9	92.1	94.7	93.8	99.5
<u>Net profit/loss</u>						
<b>BALANCE SHEET</b>	<b>(thousands of dollars)</b>					
<u>Total assets</u>	N/A	N/A	N/A	N/A	N/A	
<u>Total current assets</u>	N/A	N/A	N/A	N/A	N/A	
<u>Accounts receivable</u>	N/A	N/A	N/A	N/A	N/A	
<u>Closing inventory</u>	N/A	N/A	N/A	N/A	N/A	
<u>Other current assets</u>	N/A	N/A	N/A	N/A	N/A	
<u>Net tangible and intangible assets</u>	N/A	N/A	N/A	N/A	N/A	
<u>All other assets and adjustments</u>	N/A	N/A	N/A	N/A	N/A	
<u>Total liabilities</u>	N/A	N/A	N/A	N/A	N/A	
<u>Total current liabilities</u>	N/A	N/A	N/A	N/A	N/A	
<u>Current bank loans</u>	N/A	N/A	N/A	N/A	N/A	
<u>Other current liabilities</u>	N/A	N/A	N/A	N/A	N/A	
<u>Long term liabilities</u>	N/A	N/A	N/A	N/A	N/A	
<u>Total equity</u>	N/A	N/A	N/A	N/A	N/A	
<b>FINANCIAL RATIOS</b>						
<u>Current ratio</u>	N/A	N/A	N/A	N/A	N/A	
<u>Debt to equity ratio</u>	N/A	N/A	N/A	N/A	N/A	
<u>Interest coverage ratio</u>	4.7	11.8	5.7	4.2	4.4	
<u>Debt ratio</u>	N/A	N/A	N/A	N/A	N/A	
<u>Revenue to equity ratio</u>	N/A	N/A	N/A	N/A	N/A	
<u>Revenue to closing inventory ratio</u>	N/A	N/A	N/A	N/A	N/A	
<u>Current debt to equity (%)</u>	N/A	N/A	N/A	N/A	N/A	
<u>Net profit to equity (%)</u>	N/A	N/A	N/A	N/A	N/A	
<u>Net fixed assets to equity (%)</u>	N/A	N/A	N/A	N/A	N/A	
<u>Gross margin (%)</u>	88.8	92.9	89.5	88.5	88.6	
<u>Return on total assets (%)</u>	N/A	N/A	N/A	N/A	N/A	
<u>Collection period for accounts receivable (days)</u>	N/A	N/A	N/A	N/A	N/A	
<b>PROFITABLE vs NON-PROFITABLE BUSINESSES</b>	<b>(thousands of dollars)</b>					
<u>Profitable</u>						
<u>Percentage of businesses (%)</u>	68.6	N/A	N/A	N/A	N/A	
<u>Total revenue</u>	339.2 <sup>B</sup>	43.4	91.3	204.8	952.5	

<b><u>Total expenses</u></b>	290.8 <sup>B</sup>	26.0	68.5	171.1	839.6	
<b><u>Net profit</u></b>	48.5 <sup>B</sup>	17.4	22.9	33.8	112.9	
<b><u>Non-Profitable</u></b>						
<b>Percentage of businesses (%)</b>	31.4	N/A	N/A	N/A	N/A	
<b><u>Total revenue</u></b>	269.3 <sup>B</sup>	43.6	90.3	203.9	864.7	
<b><u>Total expenses</u></b>	308.7 <sup>B</sup>	58.9	110.3	234.8	970.4	
<b><u>Net loss</u></b>	-39.4 <sup>B</sup>	-15.3	-20.0	-30.9	-105.7	

**Legend for: Quality Indicators**

A = Excellent B = Very good C = Good D = Acceptable E = Use with caution

**Source:** Statistics Canada-Small Business Profiles, 2012