

# ESTUDIO DE VIABILIDAD

*PARA LA CONSTRUCCIÓN Y EXPLOTACIÓN  
DEL NUEVO CENTRO DEPORTIVO  
"Juan de Austria"*

Cuenta de Pérdidas y Ganancias

	Total	%	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>INGRESOS EXPLOTACION</b>																				
Ingresos Cuotas de Inscripción	3.081.406	2,9%	0	0	0	51.657	57.903	47.735	53.451	59.851	60.929	62.025	63.142	64.468	65.822	67.204	68.615	70.056	71.527	73.029
Ingresos Cuotas Abonados	101.214.300	94,6%	0	0	978.595	1.145.641	1.341.101	1.570.068	1.758.078	1.968.610	2.004.045	2.040.118	2.076.840	2.120.454	2.164.983	2.210.448	2.256.867	2.304.262	2.352.651	2.402.057
Ingresos Entradas Puntuales	103.718	0,1%	0	0	1.800	1.832	1.865	1.899	1.933	1.968	2.003	2.039	2.076	2.120	2.164	2.210	2.256	2.303	2.352	2.401
Ingresos Actividades	3.837.635	3,6%	0	0	42.476	55.850	69.692	70.947	72.224	73.524	74.847	76.195	77.566	79.195	80.858	82.556	84.290	86.060	87.867	89.712
Ingresos Alquiler. Instalaciones	2.638.769	2,5%	0	0	24.770	31.520	48.132	48.998	49.880	50.778	51.692	52.622	53.570	54.694	55.843	57.016	58.213	59.436	60.684	61.958
Ingresos Venta Material Deportivo	460.971	0,4%	0	0	8.000	8.144	8.291	8.440	8.592	8.746	8.904	9.064	9.227	9.421	9.619	9.821	10.027	10.238	10.453	10.672
Ingresos Vending/Arrendamientos	553.165	0,5%	0	0	9.600	9.773	9.949	10.128	10.310	10.496	10.685	10.877	11.073	11.305	11.543	11.785	12.033	12.285	12.543	12.807
Otros Ingresos	128.009	0,1%	0	0	750	2.288	2.329	2.371	2.414	2.457	2.501	2.546	2.592	2.647	2.702	2.759	2.817	2.876	2.937	2.998
Devolucion Remesa Cuota Abo	-5.060.715	-4,7%	0	0	-48.930	-57.282	-67.055	-78.503	-87.904	-98.431	-100.202	-102.006	-103.842	-106.023	-108.249	-110.522	-112.843	-115.213	-117.633	-120.103
<b>Total Ingresos</b>	<b>106.957.258</b>		<b>0</b>	<b>0</b>	<b>1.017.061</b>	<b>1.249.424</b>	<b>1.472.206</b>	<b>1.682.082</b>	<b>1.868.977</b>	<b>2.078.000</b>	<b>2.115.404</b>	<b>2.153.481</b>	<b>2.192.244</b>	<b>2.238.281</b>	<b>2.285.285</b>	<b>2.333.276</b>	<b>2.382.275</b>	<b>2.432.303</b>	<b>2.483.381</b>	<b>2.535.532</b>
<b>GASTOS</b>																				
Aprovisionamientos	1.728.641	1,6%	0	0	30.000	30.540	31.090	31.649	32.219	32.799	33.389	33.990	34.602	35.329	36.071	36.828	37.602	38.391	39.197	40.021
T.R.O.E.	1.901.505	1,8%	0	0	33.000	33.594	34.199	34.814	35.441	36.079	36.728	37.389	38.062	38.862	39.678	40.511	41.362	42.230	43.117	44.023
<b>Total aprovisionamientos</b>	<b>3.630.146</b>	<b>3,39%</b>	<b>0</b>	<b>0</b>	<b>63.000</b>	<b>64.134</b>	<b>65.288</b>	<b>66.464</b>	<b>67.660</b>	<b>68.878</b>	<b>70.118</b>	<b>71.380</b>	<b>72.665</b>	<b>74.191</b>	<b>75.749</b>	<b>77.339</b>	<b>78.963</b>	<b>80.622</b>	<b>82.315</b>	<b>84.043</b>
<b>MARGEN BRUTO</b>	<b>103.327.112</b>	<b>96,6%</b>	<b>0</b>	<b>0</b>	<b>954.061</b>	<b>1.185.290</b>	<b>1.406.918</b>	<b>1.615.618</b>	<b>1.801.317</b>	<b>2.009.122</b>	<b>2.045.286</b>	<b>2.082.102</b>	<b>2.119.579</b>	<b>2.164.091</b>	<b>2.209.537</b>	<b>2.255.937</b>	<b>2.303.311</b>	<b>2.351.681</b>	<b>2.401.066</b>	<b>2.451.489</b>
<b>Costes de personal</b>	<b>22.828.792</b>	<b>21,3%</b>	<b>0</b>	<b>0</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>	<b>600.758</b>
Personal	16.542.603	15,5%	0	0	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332	435.332
Seguridad Social	5.789.911	5,4%	0	0	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366	152.366
Otros gastos sociales	496.278	0,5%	0	0	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060	13.060
<b>Otros gastos de gestion</b>	<b>30.199.692</b>	<b>28,2%</b>	<b>8.000</b>	<b>33.054</b>	<b>455.609</b>	<b>455.428</b>	<b>463.356</b>	<b>481.541</b>	<b>490.209</b>	<b>499.033</b>	<b>518.912</b>	<b>528.252</b>	<b>537.761</b>	<b>561.114</b>	<b>572.897</b>	<b>584.928</b>	<b>610.676</b>	<b>623.500</b>	<b>636.594</b>	<b>664.995</b>
Canoness	1.152.427	1,1%	0	0	20.000	20.360	20.726	21.100	21.479	21.866	22.260	22.660	23.068	23.553	24.047	24.552	25.068	25.594	26.132	26.680
Arrendamientos	0	0,0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Conservación	1.901.505	1,8%	0	0	33.000	33.594	34.199	34.814	35.441	36.079	36.728	37.389	38.062	38.862	39.678	40.511	41.362	42.230	43.117	44.023
S. Profesionales	3.255.607	3,0%	0	0	56.500	57.517	58.552	59.606	60.679	61.771	62.883	64.015	65.167	66.336	67.533	68.769	70.044	71.358	72.711	74.103
Transportes	144.053	0,1%	0	0	2.500	2.545	2.591	2.637	2.685	2.733	2.782	2.832	2.884	2.944	3.006	3.069	3.133	3.199	3.266	3.335
Seguros	633.835	0,6%	0	0	11.000	11.198	11.400	11.605	11.814	12.026	12.243	12.463	12.687	12.914	13.144	13.376	13.610	13.847	14.086	14.327
Servicios Bancarios	201.675	0,2%	0	0	3.500	3.563	3.627	3.692	3.759	3.827	3.895	3.966	4.037	4.112	4.188	4.267	4.347	4.429	4.513	4.599
Publicidad	869.816	0,8%	5.000	30.000	15.000	15.000	15.000	15.270	15.545	15.825	16.110	16.399	16.695	17.045	17.403	17.769	18.142	18.523	18.912	19.309
Suministros	17.351.329	16,2%	0	0	225.000	229.050	233.173	247.215	251.665	256.195	271.703	276.594	281.572	299.545	305.836	312.258	332.068	339.258	346.383	368.689
Comunicaciones	691.456	0,6%	0	0	12.000	12.216	12.436	12.660	12.888	13.120	13.356	13.596	13.841	14.132	14.428	14.731	15.041	15.356	15.679	16.008
Vestuario Personal	349.396	0,3%	0	0	9.000	6.120	6.230	6.342	6.456	6.573	6.691	6.811	6.934	7.080	7.228	7.380	7.535	7.693	7.855	8.020
Material Oficina	582.326	0,5%	0	0	15.000	10.200	10.384	10.571	10.761	10.954	11.152	11.352	11.557	11.799	12.047	12.300	12.558	12.822	13.091	13.366
Otros gastos	185.197	0,2%	3.000	3.054	3.109	3.165	3.222	3.280	3.339	3.399	3.460	3.523	3.586	3.661	3.738	3.817	3.897	3.979	4.062	4.147
IBI	2.016.748	1,9%	0	0	35.000	35.630	36.271	36.924	37.589	38.265	38.954	39.655	40.369	41.217	42.083	42.966	43.869	44.790	45.730	46.691
Tributos	864.320	0,8%	0	0	15.000	15.270	15.545	15.825	16.110	16.399	16.695	16.995	17.301	17.664	18.035	18.414	18.801	19.196	19.599	20.010
<b>Total Gastos Operativos</b>	<b>56.658.631</b>	<b>52,97%</b>	<b>8.000</b>	<b>33.054</b>	<b>1.119.367</b>	<b>1.120.320</b>	<b>1.129.402</b>	<b>1.148.762</b>	<b>1.158.626</b>	<b>1.168.668</b>	<b>1.189.787</b>	<b>1.200.390</b>	<b>1.211.183</b>	<b>1.236.062</b>	<b>1.249.403</b>	<b>1.263.025</b>	<b>1.290.397</b>	<b>1.304.880</b>	<b>1.319.666</b>	<b>1.349.796</b>
<b>E.B.I.T.D.A.</b>	<b>50.298.628</b>	<b>47,03%</b>	<b>-8.000</b>	<b>-33.054</b>	<b>-102.305</b>	<b>129.104</b>	<b>342.805</b>	<b>533.319</b>	<b>710.351</b>	<b>909.332</b>	<b>925.617</b>	<b>953.092</b>	<b>981.061</b>	<b>1.002.219</b>	<b>1.035.882</b>	<b>1.070.251</b>	<b>1.091.878</b>	<b>1.127.423</b>	<b>1.163.715</b>	<b>1.185.736</b>
Amortizaciones	9.524.000	8,9%	0	0	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208	282.208
<b>Res. Explotación</b>	<b>40.774.628</b>	<b>38,12%</b>	<b>-8.000</b>	<b>-33.054</b>	<b>-384.513</b>	<b>-153.103</b>	<b>60.597</b>	<b>251.112</b>	<b>428.143</b>	<b>627.124</b>	<b>643.410</b>	<b>670.884</b>	<b>698.854</b>	<b>720.012</b>	<b>788.874</b>	<b>823.244</b>	<b>844.870</b>	<b>880.416</b>	<b>916.707</b>	<b>938.729</b>
<b>Res. Financiero</b>	<b>-2.921.537</b>	<b>-2,73%</b>	<b>-255.200</b>	<b>-211.493</b>	<b>-252.173</b>	<b>-240.174</b>	<b>-227.306</b>	<b>-213.509</b>	<b>-198.714</b>	<b>-182.850</b>	<b>-165.839</b>	<b>-151.746</b>	<b>-141.651</b>	<b>-130.827</b>	<b>-119.220</b>	<b>-106.773</b>	<b>-93.428</b>	<b>-79.117</b>	<b>-63.772</b>	<b>-47.317</b>
Gastos Financieros	38.320	0,0%	38.320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intereses	2.883.217	2,7%	216.880	211.493	252.173	240.174	227.306	213.509	198.714	182.850	165.839	151.746	141.651	130.827	119.220	106.773	93.428	79.117	63.772	47.317
Otros gastos financ.	0	0,0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>B.A.I.I.</b>	<b>37.853.091</b>	<b>35,39%</b>	<b>-263.200</b>	<b>-244.547</b>	<b>-636.686</b>	<b>-393.277</b>	<b>-166.709</b>	<b>37.603</b>	<b>229.429</b>	<b>444.274</b>	<b>477.571</b>	<b>519.139</b>	<b>557.203</b>	<b>589.185</b>	<b>669.655</b>	<b>716.470</b>	<b>751.443</b>	<b>801.299</b>	<b>852.935</b>	<b>891.411</b>
impuesto s/beneficio	-11.355.927	-10,6%	0	0	0	0	0	0	0	0	0	-1.079	-167.161	-176.756	-200.896	-214.941	-225.433	-240.390	-255.881	

