

**DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

# DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED

## DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2019

---

		2019		2018
	£	£	£	£
<b>Income</b>				
Bar sales		155,979		146,095
Food sales		54,219		54,364
		<u>210,198</u>		<u>200,459</u>
<b>Cost of sales</b>				
Opening stock	8,988		6,529	
Purchases	73,489		73,216	
Food purchases	25,697		19,436	
Stocktake fee	960		1,140	
Closing stock	(6,991)		(8,988)	
Wages and salaries	100,530		95,128	
		<u>(202,673)</u>		<u>(186,461)</u>
<b>Gross surplus</b>	3.58%	7,525	6.98%	13,998
<b>Other operating income</b>				
Rent receivable	23,425		23,450	
Training Income	15,617		4,240	
Miscellaneous income	4,489		14,491	
Subscriptions	47,038		45,656	
Shower income	1,400		1,859	
Donations	2,696		5,164	
		<u>94,665</u>		<u>94,860</u>
<b>Administrative expenses</b>		<u>(106,759)</u>		<u>(110,854)</u>
<b>Operating deficit</b>		<u>(4,569)</u>		<u>(1,996)</u>
<b>Investment revenues</b>				
Bank interest received	8		2	
		<u>8</u>		<u>2</u>
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		<u>(762)</u>		<u>(1,025)</u>
<b>Deficit before taxation</b>		<u><u>(5,323)</u></u>		<u><u>(3,019)</u></u>

---

# DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 SEPTEMBER 2019

---

	2019	2018
	£	£
<b>Administrative expenses</b>		
Sailing costs and canoe expenses	8,303	12,130
Training	10,684	6,956
Rates and water	4,768	4,899
Cleaning	12,211	13,094
Power, light and heat	9,753	5,682
Property repairs and maintenance	5,992	13,815
Insurance	4,815	8,298
Computer running costs	1,613	755
Legal and professional fees	749	500
Accountancy and book keeping costs	9,156	10,993
Charitable donations	-	200
Bank charges	4,463	3,979
Printing and stationery	974	1,310
Newspapers and magazines	714	692
Advertising	822	701
Telecommunications	1,061	680
Sundry expenses	2,345	2,497
Grant amortisation	(1,979)	(957)
Depreciation	31,017	24,630
Profit or loss on sale of tangible assets	(702)	-
	<hr/>	<hr/>
	106,759	110,854
	<hr/> <hr/>	<hr/> <hr/>

---