

**DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

# DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED

## DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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		2020		2019
	£	£	£	£
<b>Income</b>				
Bar sales		145,451		155,979
Food sales		33,645		54,219
		<u>179,096</u>		<u>210,198</u>
<b>Cost of sales</b>				
Opening stock	6,338		8,988	
Purchases	65,258		70,280	
Food purchases	17,216		25,697	
Stocktake fee	885		960	
Closing stock	(7,883)		(6,338)	
Wages and salaries	91,720		100,530	
		<u>(173,534)</u>		<u>(200,117)</u>
<b>Gross surplus</b>	3.11%	5,562	4.80%	10,081
<b>Other operating income</b>				
Rent receivable	13,124		23,425	
Training Income	6,560		15,617	
Miscellaneous income	439		4,342	
Subscriptions	51,643		47,038	
Covid 19 grants	32,430		-	
Shower income	102		1,400	
Donations	9,824		2,696	
		<u>114,122</u>		<u>94,518</u>
<b>Administrative expenses</b>		<u>(110,770)</u>		<u>(109,168)</u>
<b>Operating surplus/(deficit)</b>		8,914		(4,569)
<b>Investment revenues</b>				
Bank interest received	5		8	
		<u>5</u>		<u>8</u>
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		(299)		(762)
		<u>(299)</u>		<u>(762)</u>
<b>Surplus/(deficit) before taxation</b>		<u>8,620</u>		<u>(5,323)</u>

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# DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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	2020	2019
	£	£
<b>Administrative expenses</b>		
Sailing costs and canoe expenses	8,612	8,303
Training	5,450	10,684
Rates and water	5,363	4,768
Cleaning	8,023	12,211
Power, light and heat	10,339	9,753
Property repairs and maintenance	9,818	5,992
Insurance	8,629	4,815
Computer running costs	1,507	1,613
Legal and professional fees	898	749
Accountancy and book keeping costs	8,103	9,156
Bank charges	4,523	4,463
Bad and doubtful debts	(45)	-
Printing and stationery	628	974
Newspapers and magazines	249	714
Advertising	701	822
Telecommunications	1,031	1,061
Sundry expenses	3,160	4,754
Grant amortisation	(1,780)	(1,979)
Depreciation	35,561	31,017
Profit or loss on sale of tangible assets	-	(702)
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	110,770	109,168
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