

**DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED

## DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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		2023		2022
	£	£	£	£
<b>Income</b>				
Bar sales		69,127		192,238
Food sales		13,566		60,776
Regalia sales		628		1,822
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		83,321		254,836
<b>Cost of sales</b>				
Opening stock	10,102		7,681	
Purchases	26,576		82,100	
Food purchases	7,955		17,927	
Regalia purchases	770		2,818	
Stocktake fee	155		400	
Closing stock	(1,084)		(10,102)	
Wages and salaries	37,898		111,406	
Social security costs	2,900		4,502	
Staff pension costs contribution	660		1,897	
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		(85,932)		(218,629)
<b>Gross (deficit)/surplus</b>	3.13%	(2,611)	14.21%	36,207
<b>Other operating income</b>				
Rent receivable	5,136		9,583	
Training Income	10,085		11,969	
Miscellaneous income	2,277		757	
Subscriptions	69,724		70,688	
Covid 19 grants	-		10,896	
Shower income	3,950		4,518	
Donations	3,810		9,441	
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		94,982		117,852
<b>Administrative expenses</b>		(162,885)		(129,914)
<b>Operating (deficit)/surplus</b>		(70,514)		24,145
<b>Investment revenues</b>				
Bank interest received	376		32	
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		376		32
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		(844)		(1,083)
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<b>(Deficit)/surplus before taxation</b>		(70,982)		23,094
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# DARTMOUTH SAILING CLUB (HOLDINGS) LIMITED

## SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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	2023	2022
	£	£
<b>Administrative expenses</b>		
Wages and salaries	23,044	-
Social security costs	1,520	-
Sailing costs and canoe expenses	9,086	10,016
Training	7,156	7,286
Staff pension costs defined contribution	320	-
Rates and water	3,516	5,850
Cleaning	14,019	10,352
Power, light and heat	24,856	3,833
Property repairs and maintenance	6,238	14,013
Insurance	11,899	9,165
Computer running costs	2,193	1,894
Legal and professional fees	1,766	5,093
Accountancy and book keeping costs	7,636	9,176
Charitable donations	1,275	175
Bank charges	2,874	5,952
Bad and doubtful debts	-	18
Printing and stationery	783	1,018
Advertising	933	907
Telecommunications	730	730
Sundry expenses	2,447	5,410
Grant amortisation	(3,032)	(2,975)
Depreciation	43,626	41,670
Profit or loss on sale of tangible assets	-	331
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	162,885	129,914
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