

Penarth Yacht Club
Profit and Loss
For the year ended 31 December 2025

Account	2025	2024
Turnover		
200 Club	2,880	3,400
Bar Sales	186,811	180,875
Boat storage	3,010	3,725
Donations Received	2,133	15,257
Function Tickets	12,152	6,734
Membership subscriptions	71,153	74,480
Merchandise	54	310
Rent Income	8,638	2,300
Restaurant Sales	1,545	57,686
Room hire	11,340	4,090
Sponsorship	1,512	0
Entry Fees	0	727
Total Turnover	<u>301,228</u>	<u>349,584</u>
Cost of Sales		
Bar Purchases	74,211	72,191
Boat Expenses	2,891	798
Club 200 prizes	1,494	1,750
Miscellaneous Purchases	1,763	1,137
Restaurant Purchases	9,547	28,535
Rowing expenses	5,046	2,199
Total Cost of Sales	<u>94,952</u>	<u>106,610</u>
Gross Profit	206,276	242,974
Administrative Costs		
Advertising	367	1,192
Audit and Accountancy Fees	4,634	3,530
Bank Charges	497	1,021
Cleaning	5,774	8,313
Computer Software	2,813	2,778
Credit Card Charges	3,058	2,913
Electricity	13,036	16,155
Employer Pension	2,432	2,173
Employers N.I.	(110)	4,024
Entertainment	4,830	1,774
Equipment Hire	713	1,094
Furniture/Equipment Depreciation	1,199	1,049
Gas	6,810	9,040
Insurance	13,654	13,722
Licences	541	1,256
Miscellaneous Expenses	123	0
Printing and Stationery	1,134	1,391

Premises Expenses	5,676	10,884
Professional Fees	900	1,510
Rent	6,667	10,000
Repairs and Renewals	3,623	2,173
Staff Welfare	0	120
Subscriptions	216	632
Telephone	2,438	2,094
Training	0	709
Wages and Salaries	116,239	146,570
Water Rates	<u>1,337</u>	<u>91</u>
Total Administrative Costs	198,600	246,205
Operating Profit	7,677	(3,230)
Other Income		
Bank Interest	359	704
Government Grant	<u>550</u>	<u>0</u>
Total Other Income	909	704
Net Profit/(Loss)	<u>8,586</u>	<u>(2,526)</u>