

Wivenhoe Sailing Club Accounts 2025

1. Income & Expenditure

Wivenhoe Sailing Club

For the year ended 31 December 2025

Account	2025	2024
Membership, Sailing and Commercial Income		
Membership Subscriptions	30,730.00	29,773.50
Mooring Fees	9,258.69	8,986.06
Dinghy Storage	6,583.20	6,254.08
Cruiser Winter Storage	5,399.13	5,095.96
Cadet Fund	312.20	483.77
Bar Income	34,122.31	30,214.62
Lettings	8,447.50	10,105.43
Club Events Income	5,843.91	7,147.65
Total Membership, Sailing and Commercial Income	100,696.94	98,061.07
Expenditure		
Rates, Water & Rent	2,556.68	1,689.82
Electricity	6,443.69	10,442.40
Insurance	9,791.03	9,465.32
Cleaning and Waste Management	6,105.26	5,888.39
Repairs Renewals and Licences	6,412.72	6,185.48
Alarm and Security	2,045.39	1,822.07
Telephone Printing Postage and Stationery	1,518.20	1,184.24
Moorings (Paid to CCC)	8,813.32	8,512.70
Tractor and Hoist Costs	1,044.89	1,466.57
Boats and Engines	4,738.78	13,089.55
Training and Education	600.00	0.00
Online Accounting Software	230.40	220.80
Donations and Subscriptions	630.00	605.00
Bar Costs	24,612.32	20,885.42
Depreciation and Asset Write Downs	9,745.00	7,794.13
Club Events Costs	6,509.62	6,361.94
Clubhouse and Galley Expenses	2,535.25	867.46
Independent Accounts Examiner	146.40	139.20
Sundry/Flag Officers' Expenses	0.00	22.70
Total Expenditure	94,478.95	96,643.19
Surplus before Other Income	6,217.99	1,417.88
Other Income		
Bank Interest	3,905.30	4,280.20
Sundry Income/Donations	865.00	5,825.00
Surplus on Disposal of Fixed Assets	1,777.00	0.00
Total Other Income	6,547.30	10,105.20
Total Surplus	12,765.29	11,523.08

2. Balance Sheet
Wivenhoe Sailing Club
As at 31 December 2025

Account	31 Dec 2025	31 Dec 2024
Fixed Assets		
Tangible Assets		
Boats	6,022.35	10,636.35
Buildings	9,062.88	9,539.88
Clubhouse Equipment Fixtures and Fittings	22,117.44	20,213.44
Lease	15,083.25	15,240.25
Sailing Plant and Equipment	7,275.14	8,083.14
Total Tangible Assets	59,561.06	63,713.06
Total Fixed Assets	59,911.06	63,713.06
Current Assets		
Cash at bank and in hand		
Co-Op Main Account	34,028.56	18,187.44
Co-Op WSC Membership	234.00	50.00
Co-Op WSC Moorings	30.00	30.00
Co-Op WSC Savings	41,180.36	40,406.55
Nationwide Business 125 Day Saver	83,000.02	83,000.02
Total Cash at bank and in hand	158,472.94	141,674.01
Bar Stock	3,160.38	3,394.08
Bar Till Cash	210.04	206.20
House Committee Petty Cash	0.00	290.83
Owed from Debtors	2,016.80	1,229.05
Total Current Assets	163,859.96	146,794.17
Creditors: amounts falling due within one year		
Owed to Creditors	1,912.59	1,923.05
Wivenhoe RiverCare	646.31	669.89
WOD Association	4,041.90	3,509.36
Total Creditors: amounts falling due within one year	6,600.80	6,102.30
Net Current Assets (Liabilities)	157,259.16	140,691.87
Total Assets less Current Liabilities	217,170.22	204,404.93
Net Assets	217,170.22	204,404.93
Capital and Reserves		
Current Year Earnings	12,415.29	11,523.08
Retained Earnings	204,404.93	192,881.85
Total Capital and Reserves	217,170.22	204,404.93

Note on Depreciation of Assets

Assets are depreciated over 3 to 20 years depending on the type of asset. Generally equipment is depreciated over 3 to 4 years and buildings over 20 years. The lease on the clubhouse is over 125 years as per the lease. A number of assets whose value has dropped below £500 have been written down completely, but they remain on the asset register.

The pontoons at the clubhouse were not purchased by the club and are not listed as an asset. However the club is responsible for their maintenance, repairs and any future costs of replacement.

3. Notes/management accounts (Provided to allow comparison with previous years)	2025 £	2024 £
Bar revenue	34,122	30,215
Gross Profits	9,510	9,330
% profit on sales	27.9%	30.8%

Signed on behalf of the General Committee of Wivenhoe Sailing Club:



Paul Garbutt

Hon. Treasurer, Wivenhoe Sailing Club
March 26th 2026

I have examined the records of the Wivenhoe Sailing Club for the year ended 31st December 2025 and confirm the above statements are in accordance therewith.



Stuart Foster (FCCA)
Independent Examiner
Association of Certified Chartered
Accountants
Quantic Accountancy Ltd
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Halstead
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March 26th 2026