

MINUTES

RBYC AUGUST COMMITTEE MEETING



Name:	Royal Brighton Yacht Club Inc
Date:	Monday, 25 August 2025
Time:	6:00 pm to 8:34 pm (AEST)
Location:	Default Location, 253 Esplanade, Brighton VIC, Australia
Board Members:	Peter Gebhardt, Peter Demura (Chair), Brett Heath, Debbie Jonker, Grant Dow, Greg Clinnick, Mark Woodland, Marnie Irving, Murray Cowdell
Attendees:	Philip Hall
Apologies:	Cath Hurley, Andrew Holmes
Guests/Notes:	Andrew White, Nick Kyriazis - Ashfords Auditors

1. Audit FY25

1.1 Audit Presentation - Andrew White / Nick Kyriazis (Ashfords)

Andrew & Nick were invited to address the Committee with the audit report.

They presented 3 reports

1. Financial Statements
2. Closing Report
3. Management letter

The meeting focused on reviewing the financial statements and audit report for the club. Key points discussed included the need to update certain financial figures, such as membership income received in advance and employee benefits, to provide a more accurate picture of the club's financial position.

The auditors identified some areas for improvement, including the classification of financial liabilities, lease accounting, and the treatment of work in progress. The club's management agreed to address these issues and implement changes to ensure accuracy in financial reporting. The meeting also touched the potential impact of upcoming dredging costs on cash flow this however will occur in 2 financial years.

GM to respond to Auditors Management Letter notes

2. Opening Meeting

2.1 Attendees

2.2 Confirm Minutes

RBYC July Committee Meeting 28 July 2025, the minutes were confirmed as presented.

3. Membership Reports

3.1 Membership Update & Reports



New members , as per list, admitted to membership

New Members to be ratified - August meeting

Monique	Bennett	Crew
Maria	Montealegre	Aquatic
Richard	Coyne	Aquatic
Daniel	Bailey	Aquatic
Nikolay	Pervushin	Aquatic
Hudson	Palmer	Intermediate
Danielle	Johnston	Social
Steve	Burgess	Social
Emily	Burgess	Social
Ernestine	Burnett	Social
Kellie	Harris	social
Alexandra	Schultz	Youth
Bibi	Stigter	Youth
Marcus	Hoang	Youth
Hunter	Bryant	Youth
James	Waters	Junior Family
Isabella	Waters	Junior Family

Decision Date: 25 Aug 2025

Mover: Murray Cowdell

Seconder: Greg Clinnick

Outcome: Approved

4. Management Reports

4.1 General Manager



The committee discussed the upcoming elections, with PH reporting...

The committee discussed the upcoming elections, with PH reporting two nominations for honorary treasurer and eight nominations for six committee positions. They approved an electronic and postal voting process to be

conducted from September 8-13, with each member to receive an individual voting link

Decision Date: 25 Aug 2025
Mover: Murray Cowdell
Seconded: Mark Woodland
Outcome: Approved

4.2 Finance

Brett to distribute Budget to General Committee

4.3 Sailing

Discussion was held regarding various activities from the Sailing department

Youth transition from Optis to ILCA/29er/420 was discussed

MI congratulated the Function department on a well run Australian Sailing event last Saturday - PH to pass on comment to staff.

4.4 Cruising

4.5 Assets

4.6 Social

4.7 Aquatic

DJ asked that the high visibility caps be promoted to our swimmers

4.8 Youth Sailing Centre

4.9 Cleaner Sailing

5. Other Business

5.1 General Business

Greg Clinnick spoke about upcoming Risk Management Review - Date has been set for 25th September 5:30pm

Grant Dow asked the club to:

- Consider how the club will address the storage of OTB boats going forward given their growth in number. This could include an area on the hardstand.
- Consider how the spaces are allocated.

Debbie Jonker asked about how the club deals with gratuities. The system as explained shares gratuities amongst the staff as was considered normal hospitality practice.

Debbie Jonker asked about the rule of dogs not being allowed on the deck. It was explained that this is a house rule. DJ proposed that the rule be changed to allow dogs on the deck. This was discussed and voted on and the motion was defeated.

6. Close Meeting

6.1 Close the meeting

Next meeting: Annual General Meeting - 30 Sept 2025, 7:00 pm

Officially close the meeting and outline next steps.

Signature: _____

Date: _____



Royal Brighton Yacht Club Inc

BOARD PACK

for

RBYC August Committee Meeting

Monday, 25 August 2025

6:00 pm (AEST)

Held at:

Default Location

253 Esplanade, Brighton VIC, Australia

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AGENDA

RBYC AUGUST COMMITTEE MEETING



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Attendees:	Philip Hall
Apologies:	Cath Hurley, Andrew Holmes
Guests/Notes:	Andrew White, Nick Kyriazis - Ashfords Auditors

1. Audit FY25

1.1 Audit Presentation - Andrew White / Nick Kyriazis (Ashfords)

Auditors will present Financial Document FY25 & Audit Management Letter

Supporting Documents:

1.1.a	Audit Management Letter.pdf	6
1.1.b	Financialstatements[5].pdf	11

2. Opening Meeting

2.1 Attendees

6:00 pm (5 min)

For Noting

Update on any conflicts of interest among board members.

2.2 Confirm Minutes

6:05 pm (5 min)

For Noting

Review and confirm the minutes from the previous meeting.

Supporting Documents:

2.2.a	Minutes : RBYC July Committee Meeting - 28 Jul 2025	40
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3. Membership Reports

3.1 Membership Update & Reports

6:10 pm (5 min)

For Information

Review current membership statistics and trends.

Supporting Documents:

3.1.a	08.25 Member Age Breakdown Report.pdf	43
3.1.b	25.07 Membership counts.pdf	44
3.1.c	25.07 Membership counts1.pdf	45
3.1.d	25.07 Membership counts2.pdf	46

3.2 Vote

For Decision

Accept new members as listed

4. Management Reports

4.1 General Manager

6:15 pm (10 min)

Philip Hall

For Information

Updates from the CEO on organizational developments.

Supporting Documents:

4.1.a	General Managers Report August 2025.pdf	47
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4.2 Finance

6:25 pm (10 min)

Brett Heath

For Information

Review of the financial position and budget updates.

Supporting Documents:

4.2.a	Treasurers Report for AUG 2025.pdf	48
4.2.b	Royal Brighton Yacht Club - BalanceSheetReport July 2025.pdf	52
4.2.c	Royal Brighton Yacht Club - ProfitAndLossReport July 2025.pdf	55
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4.2.e	OTH Board Report - July 2025.pdf	63

4.3 Sailing

6:35 pm (10 min)

Marnie Irving

For Information

Supporting Documents:

4.3.a	Sailing Committee.pdf	65
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4.4 Cruising

6:45 pm (5 min)

Peter Gebhardt

For Information

Supporting Documents:

4.4.a 08 (5 Aug) 2025 CG Committee Meeting Minutes.pdf

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4.5 Assets

6:50 pm (5 min)

4.6 Social

6:55 pm (5 min)

Cath Hurley

For Information

4.7 Aquatic

7:00 pm (5 min)

For Information

4.8 Youth Sailing Centre

7:05 pm (5 min)

Andrew Holmes

For Information

4.9 Cleaner Sailing

7:10 pm (5 min)

Peter Demura

For Information

5. Other Business

5.1 General Business

7:15 pm (20 min)

For Discussion

Open floor for any additional topics for discussion.

6. Close Meeting

6.1 Close the meeting

7:35 pm

For Noting

Next meeting: No date for the next meeting has been set.

Officially close the meeting and outline next steps.

Member Age Breakdown Report

Royal Brighton Yacht Club

Excluding non-member types

Membership Type	Age Group															
	Unknown DOB		Upto 25		26 - 35		36 - 45		46 - 55		56 - 65		66 - 75		75 Up	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Senior	7		1		2	2	33	5	61	6	100	17	73	8	31	2
Senior Family	1	3			1	2	4	5	18	13	22	18	15	11	5	3
Senior Special													2		6	
40 Year											3	1	11	2	5	
50 Year											6		9		12	
60 Year +													15		28	
Honorary Life									1				1		3	2
Senior Country					1				2		3		3		1	
Senior Absentee							3		4		9		7	1	1	
Crew	1				8	2	4		8	4	32	5	23	2	7	
Crew Plus					4	2	3	2	7	3	8		7	2	4	
Intermediate 18-29			82	24	41	10										
YouthU18	1		62	20												
Gym	2				1		7	2	10	1	9	2	16	2	16	1
Social	7	6	1		4	1	9	6	30	23	50	35	61	49	49	18
Social Extra	1	4						6	1	17	4	30	1	23		9
Junior Family U21			21	11												
Aquatic	2	4					10	2	12	20	38	14	28	5	6	2
TPI															2	
Totals	22	17	167	55	62	19	73	28	154	87	284	122	272	105	176	37

POS SPEND BY MEMBERSHIP TYPE - July 2025

	Total Spend per month per member type	Average spend per member type	Number of members in category	Number of members spent
40 Year	\$4,077.40	\$185.34	22	16
Senior Special	\$605.75	\$75.72	8	7
Gym	\$5,040.30	\$72.00	70	41
Crew Plus	\$2,471.32	\$60.28	41	24
Senior	\$19,802.29	\$56.26	352	163
Aquatic	\$6,656.19	\$45.90	145	98
Senior Family	\$4,973.65	\$41.45	120	52
60 Year +	\$1,688.35	\$39.26	43	12
Honorary Life	\$241.80	\$34.54	7	5
Social	\$11,697.96	\$32.86	356	110
50 Year	\$815.65	\$30.21	27	10
Crew	\$2,952.67	\$30.13	98	33
Senior Country	\$153.80	\$15.38	10	3
Intermediate 18-29	\$1,056.70	\$6.69	158	16
Social extra	\$436.00	\$4.54	96	5
Senior Absentee	\$23.25	\$0.93	25	1
Youth	\$20.12	\$0.24	84	1
Junior family	\$0.00	\$0.00	34	0
TPI	\$5.40	\$0.00	2	1
sponsors	\$62,718.60			598

Membership count July 25 - June 26			
	Jun-25	Jul-25	-/+
Senior	389	352	-9.51%
Senior Family	132	120	-9.09%
Senior Special	8	8	0.00%
40 Year	19	22	15.79%
50 Year	28	27	-3.57%
60 Year +	38	43	13.16%
Honorary Life	7	7	0.00%
Senior Country	10	10	0.00%
Senior Absentee	25	25	0.00%
Crew	107	98	-8.41%
Crew Plus	53	41	-22.64%
Youth U18	160	84	-47.50%
Intermediate 18-29	99	158	59.60%
Gym	78	70	-10.26%
Social	367	356	-3.00%
Social Extra	100	96	-4.00%
Junior Family	34	34	0.00%
Aquatic	145	145	0.00%
TPI	2	2	0.00%
TOTAL	1801	1698	-5.72%

Membership - June 2025

		TOTALS	TOTAL %
Senior	352		
Senior Family	120		
Senior Special	8		
40 Year	22		
50 Year	27		
60 Year +	43		
Honorary Life	7		
Senior Country	10		
Senior Absentee	25	Total Senior	
		614	36%
Crew	98		
Crew Plus	41	Total Crew	
		139	8%
Intermediate 18-29	158	158	9%
Youth	84	84	5%
Gym	70	70	4%
Social	356	356	21%
Social extra	96	96	6%
Junior family	34	34	2%
Aquatic	145	145	9%
TPI	2	2	0%
sponsors	0	0	0%
TOTAL	1698	1698	100%

	June 2016	June 2017	June 2018	June 2019	June 2020	June 2021	June 2022	June 2023	June 2024	End June 2025	End July 2025
Senior	368	347	324	336	335	356	368	391	394	389	352
Senior Family	96	93	89	92	92	103	127	132	132	132	120
Senior Special	17	17	16	16	13	15	12	10	10	8	8
40 Year	18	14	12	12	12	12	12	14	19	19	22
50 Year	45	45	44	44	43	39	38	36	36	28	27
60 Year +	39	42	42	38	32	34	33	34	33	38	43
Honorary Life	7	7	6	6	6	6	7	7	8	7	7
Senior Country	12	16	16	15	13	13	14	14	11	10	10
Senior Absentee	55	49	40	38	36	37	31	33	29	25	25
Crew	184	149	143	155	156	140	123	121	109	107	98
Crew Plus	31	27	22	21	26	28	24	35	43	53	41
Intermediate 18-29	67	66	77	99	75	97	81	119	131	160	158
Youth U18	106	141	136	148	150	119	102	115	90	99	84
Gym	75	75	65	78	74	78	74	70	70	78	70
Social	242	233	212	207	207	255	288	319	356	367	356
Social Extra	79	77	64	64	63	73	78	87	90	100	96
Junior Family	14	19	22	28	25	31	40	48	47	34	34
Aquatic	75	79	78	73	81	114	132	139	146	145	145
TPI	0	1	1	3	3	2	2	2	2	2	2
Sponsors	11	2	4	4	4	4	0	0	0	0	0
TOTAL	1541	1499	1413	1477	1446	1556	1586	1726	1756	1801	1698

GENERAL MANAGER'S REPORT AUGUST 2025**OH & S – Incidents reported**

Bruce Kremser – Injury on boat Rock N Roll. Bruised back after falling in boat.

Unknown male found on balcony smoking a cigarette was asked to leave. He left through the building and threatened staff. Security was advised, front doors put in exit mode for the evening.

Marina Dredging

We have been in contact with Victorian Marine Services and agreed to meet in person toward the end of September to finalise a dredging contract. We expect a CPI increase to dredge in 2026.

Board Pro

Feedback from Committee members is welcome.

Committee Elections 2025

There were 2 nominations for the position of Honorary Treasurer

There were 8 nominations for 6 Committee positions.

Election will be electronic & postal and will operate from 9am Monday 8th September 2025 until 4pm Saturday 13th September 2025. Notices will be posted this week.

Club/Marina Security

Various steps are being undertaken to increase security at the club.

Philip Hall

General Manager

Treasurers Report for August 2025

Welcome all to the new financial year. This year is budgeted to bring a much smaller operating surplus, mostly due to the increase in insurance costs (covered in May 2025 treasurers report) and employment expenses increasing due to the both a minimum award increase of 3.5% & superannuation guarantee of 0.5%. The month of July looks remarkably like July 2024, with improved catering revenue, cost of sales and lower employment expenses. The operating surplus of \$36k was ahead of the budgeted \$11k with expenses \$33k lower then expected.

	Jul-25	YTD
Catering Revenue	188	188
Other Revenue	249	249
Total Income	437	437
Cost of sales	65	65
Gross Profit	372	372
Employment Expenses	205	205
Other Expenses	131	131
Total Expenses	336	336
Operating Surplus	36	36
Net Surplus	(32)	(32)
Cost of sales	34.7%	34.7%
Profit Margin	8.2%	8.2%
Employment Cost	47.0%	47.0%
Other Costs	29.9%	29.9%

(in 000's)

Cash closing balance was \$1,654,707.97 up \$783,607.35 from previous month.

Operating surplus \$36k for the month. Budget was \$11k surplus.

- Cost of sales at 34.7% below our target of 38.5% - continuing the improvement in the catering performance.
- Total expenses \$33k lower then budgeted.

Profit & Loss – Summary (000's)

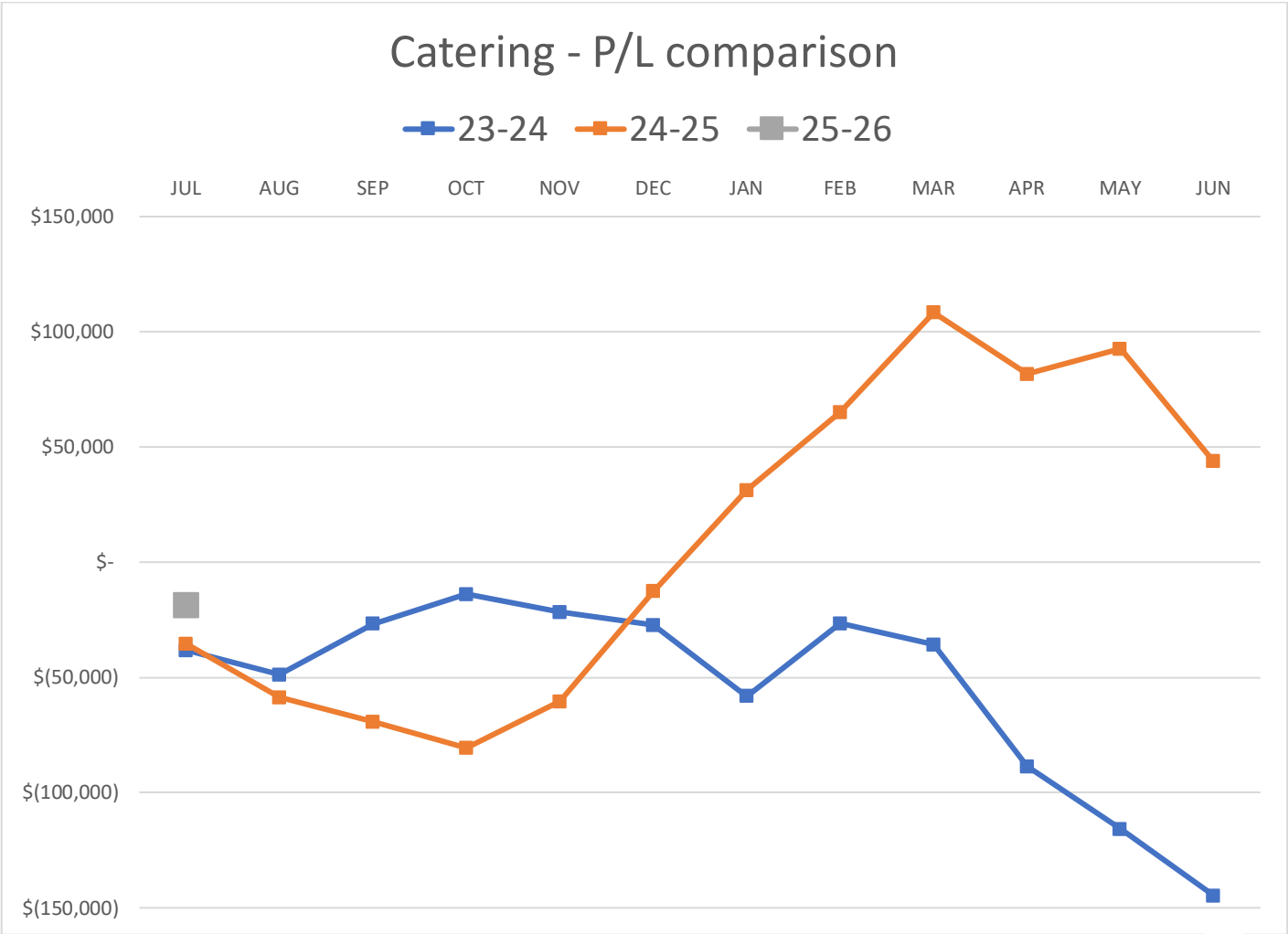
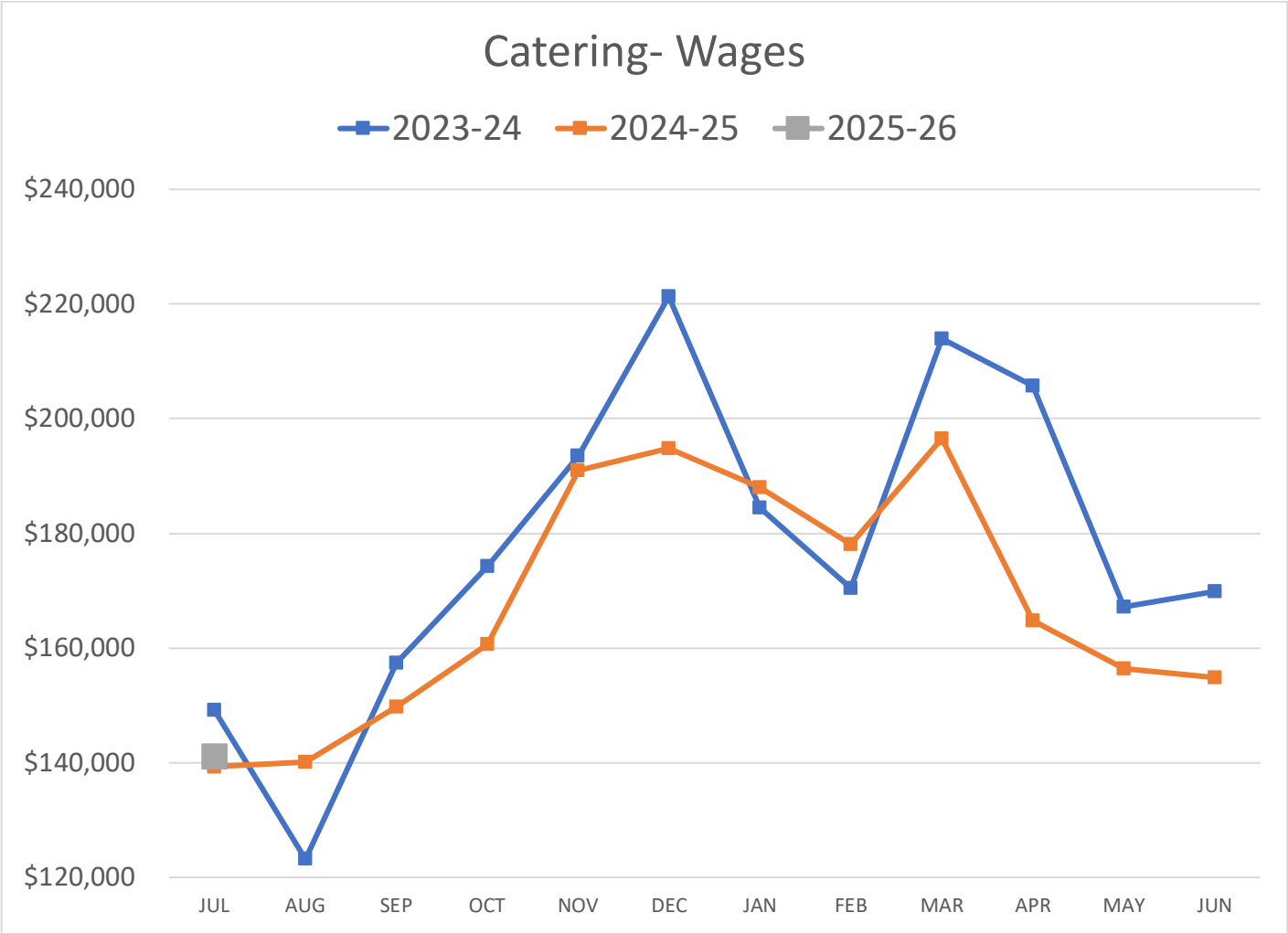
	Monthly			Year to Date		
	May	June	July	FY26	FY25	Variance
	\$	\$	\$	\$	\$	\$
Income						
Catering Revenue	250	175	188	188	177	11
Membership Income	92	110	87	87	88	(1)
Marina, Hstand & OTB Storage Inc	157	145	143	143	146	(3)
Sailing Income	2	7	4	4	10	(6)
DSC Income	0	0	0	0	5	(5)
Other Revenue	51	23	15	15	13	2
Total Income	552	460	437	437	439	(2)
Catering Cost Of Sales						
Cost Of Sales	83	69	65	65	73	(8)
Total Catering Cost Of Sales	83	69	65	65	73	(8)
Gross Profit	469	391	372	372	366	6
Expenses						
General Operating Expenses	55	30	31	31	27	4
Professional Fees	7	8	7	7	8	(1)
Equipment Expenses	1	1	3	3	2	1
Insurances, Licenses & Rego	26	26	26	26	17	9
Advertising & Promotions	4	6	4	4	4	0
Occupancy Costs	38	25	33	33	32	1
Debt Recovery Costs	1	3	0	0	0	0
Repairs, Servicing & Maintenan	23	52	12	12	22	(11)
Internal Club Expenses	(0)	1	4	4	0	4
Sailing Expenses	7	4	11	11	4	7
Employment Expenses	242	236	205	205	217	(12)
Total Expenses	404	392	336	336	333	3
Operating Profit	65	(2)	36	36	33	3
Other Income	0	0	0	0	0	0
Interest Income	0	0	1	1	11	(10)
Total Other Income	0	0	1	1	11	(10)
Other Expenses						
Depreciation	44	42	42	42	44	(2)
Amortisation	23	4	14	14	4	11
Loss/Gain on Asset Disposal	0	(11)	0	0	0	0
Interest Expense	2	4	4	4	2	2
Lease Interest Expense	4	11	8	8	2	7
Total Other Expenses	73	50	69	69	51	18
Net Profit/(Loss)	(8)	(51)	(32)	(32)	(7)	(25)

Cash Flow

FY24-25				
	Apr-25	May-25	Jun-25	Jul-25
Operating Profit	\$ 80,960.75	\$ 65,078.69	-\$ 1,503.56	\$ 35,984.54
(Increase)/Decrease in Debtors	\$ 59,649.42	\$ 24,454.92	\$ 655,549.95	-\$ 1,167,741.32
(Increase)/Decrease in Prepayments	\$ 22,663.82	-\$ 231,884.23	\$ 33,777.68	-\$ 60,803.42
(Increase)/Decrease in Inventory	-\$ 146.22	-\$ 1,117.26	\$ 5,868.55	-\$ 3,998.03
Increase/(Decrease) in Creditors	\$ 118,638.72	-\$ 187,340.20	\$ 21,831.32	\$ 55,753.32
Increase/(Decrease) in GST	-\$ 85,245.01	-\$ 8,871.43	\$ 18,292.77	\$ 222,972.81
Increase/(Decrease) in Other Liabilities	-\$ 139,791.76	\$ 440,529.86	-\$ 300,809.04	\$ 1,739,051.41
Net Operating Cash flow	\$ 56,729.72	\$ 100,850.35	\$ 433,007.67	\$ 821,219.31
(Increase)/Decrease in Fixed Assets	-\$ 23,000.00	-\$ 63,534.68	\$ 1,416.01	-\$ 28,699.38
(Increase)/Decrease on Disposal of Fixed Assets	\$ -	\$ -	-\$ 10,583.99	\$ -
Net Cash flow from Investing	-\$ 23,000.00	-\$ 63,534.68	\$ 12,000.00	-\$ 28,699.38
Interest Income	\$ 35.02	\$ 205.15	\$ 331.52	\$ 800.54
Interest Paid	-\$ 2,157.06	-\$ 6,322.13	-\$ 14,623.84	-\$ 12,484.22
Increase/(Decrease) in Other finance	-\$ 3,602.32	\$ 286,737.01	-\$ 32,380.38	\$ 2,771.10
Net Cash flow from financing	-\$ 5,724.36	\$ 280,620.03	-\$ 46,672.70	-\$ 8,912.58
Opening balance	\$ 126,824.59	\$ 154,829.95	\$ 472,765.65	\$ 871,100.62
Net change in cash flow	\$ 28,005.36	\$ 317,935.70	\$ 398,334.97	\$ 783,607.35
Closing balance	\$ 154,829.95	\$ 472,765.65	\$ 871,100.62	\$ 1,654,707.97

Balance Sheet – Summary (000's)

Account Name	May	June	July
Assets			
Trading Bank Accounts	431	844	1,631
Floats	4	4	5
Clearing Accounts	34	26	25
Debtors	234	107	743
Receivables	1	(527)	5
Prepayments	292	258	319
Stock	100	95	99
Property	3,580	3,546	3,530
Marina & Hardstand	9	9	8
Plant & Equipment	221	217	214
Boats	452	442	434
Intangible Assets	1,242	1,242	1,242
Total Assets	6,601	6,263	8,255
Liabilities			
Trade Creditors	76	98	154
Accruals	112	78	67
GST and Statutory Liabilities	79	97	320
Employee Provisions	362	364	355
Bonds & Other Liabilities	41	41	41
Deferred Income- Members	136	12	756
Deferred Income- Marina	126	0	1,032
Bank Loans	481	464	446
Other Finance	783	757	763
Total Liabilities	2,197	1,910	3,934
Net Assets	4,404	4,353	4,320





Royal Brighton Yacht Club
253 Esplanade, Middle Brighton VIC
3186
+613 9592 3092

Balance sheet report

Accrual mode

May 2025 - Jul 2025

	May-25	Jun-25	Jul-25
1-0000 Assets			
1-1000 Trading Bank Accounts			
1-1010 BOM- Business Chq Acc**157544	15,554.31	10,781.51	22,117.01
1-1015 BOM- MbrShp Marina Acc**098419	18,821.93	86,109.75	181,107.49
1-1025 BOM- Yachting Foundation x141	2,431.28	2,449.66	2,449.66
1-1031 BOM-Business Access Saver x391	394,575.80	744,888.94	1,425,689.48
Total Trading Bank Accounts	431,383.32	844,229.86	1,631,363.64
1-1100 Floats			
1-1105 Cash on Hand	1,500.00	1,500.00	1,500.00
1-1110 Till Floats	2,100.00	2,100.00	2,100.00
1-1125 Petty Cash	801.68	635.17	1,000.01
Total Floats	4,401.68	4,235.17	4,600.01
1-1200 Clearing Accounts			
1-1210 Cash Clearing	(11,154.42)	(9,910.20)	(12,246.23)
1-1220 Account Clearing	389.30	0.00	487.40
1-1250 Eftpos Clearing	8,293.79	1,230.31	1,256.96
1-1256 Stripe payment Clearing	(2,020.00)	0.00	0.00
1-1260 Ecollect Clearing	38,545.45	34,327.27	35,709.09
Total Clearing Accounts	34,054.12	25,647.38	25,207.22
1-1300 Debtors			
1-1310 Trade Debtors	20,778.84	20,206.47	13,669.47
1-1330 Other Debtors	232,930.58	106,292.23	748,761.08
1-1340 Provision for Doubtful Debts	(19,237.23)	(19,237.23)	(19,237.23)
Total Debtors	234,472.19	107,261.47	743,193.32
1-1350 Receivables			
1-1355 Members Control Account	1,283.20	(527,056.03)	4,753.44
1-1370 Cruising Group Account	53,012.05	53,012.05	53,012.05
1-1375 Cruising Group Clearing Acc	(53,012.05)	(53,012.05)	(53,012.05)
1-1380 Icebergers Clearing Account	(5,366.20)	(5,366.20)	(5,366.20)
1-1390 Icebergers Group Account	5,366.20	5,366.20	5,366.20
Total Receivables	1,283.20	(527,056.03)	4,753.44
1-1400 Prepayments			
1-1410 Prepayments - General	19,970.49	8,228.11	91,167.40
1-1420 Prepaid Insurance	224,779.84	204,345.31	183,910.78
1-1425 Prepaid Workcover	29,884.80	29,884.80	29,784.23
1-1430 Prepaid Interest	17,608.50	16,007.73	14,406.96
Total Prepayments	292,243.63	258,465.95	319,269.37
1-1600 Stock			
1-1610 Inventory- Beverage	48,139.53	44,391.62	49,121.09

	May-25	Jun-25	Jul-25
1-1611 Inventory-Beverage non-alcohol	13,434.71	11,838.26	12,307.56
1-1630 Inventory- Food	13,406.37	12,249.01	11,280.67
1-1650 Inventory- Clothing & Merch	25,435.66	26,068.83	25,836.43
Total Stock	100,416.27	94,547.72	98,545.75
1-1710 Property			
1-1713 Club House Leasehold at Cost	9,249,639.22	9,249,639.22	9,249,639.22
1-1714 Amortisation Club House Imp	(6,162,989.31)	(6,192,562.50)	(6,222,985.42)
1-1715 Yard Leasehold Imp at Cost	39,830.75	39,830.75	39,830.75
1-1716 Amortisation Leasehold Yard	(38,520.44)	(38,617.15)	(38,717.08)
1-1717 ROU Assets - Parks Victoria	213,298.92	213,298.92	213,298.92
1-1718 Amortisation Parks Victoria	(213,298.92)	(213,298.92)	(213,298.92)
1-1719 ROU Assets - Bayside City Council	766,677.77	766,677.77	795,377.15
1-1720 Amortisation Bayside City Council	(274,919.81)	(278,791.92)	(293,245.11)
Total Property	3,579,718.18	3,546,176.17	3,529,899.51
1-1721 Marina & Hardstand			
1-1723 Marina Leasehold Imp at Cost	7,938,844.32	7,938,844.32	7,938,844.32
1-1724 Amortisation Leasehold Marina	(7,936,008.47)	(7,936,112.59)	(7,936,220.17)
1-1725 Hardstand Leasehold at Cost	764,292.96	764,292.96	764,292.96
1-1726 Amortisation Hardstand Imp	(758,199.29)	(758,460.40)	(758,730.21)
Total Marina & Hardstand	8,929.52	8,564.29	8,186.90
1-1740 Plant & Equipment			
1-1742 Furniture, Plant & Equipment	1,109,112.42	1,109,112.42	1,109,112.42
1-1744 Accum Depreciation Plant etc	(991,863.39)	(994,000.39)	(996,175.64)
1-1750 Marina & HStand Equip at Cost	503,295.41	503,295.41	503,295.41
1-1755 Marina & HStand Equip Acc Depn	(399,879.13)	(401,012.82)	(402,184.31)
Total Plant & Equipment	220,665.31	217,394.62	214,047.88
1-1800 Boats			
1-1810 Rescue & Work Boats at Cost	1,107,060.27	1,059,745.27	1,059,745.27
1-1815 Accum Depreciation Rescue Boat	(679,883.15)	(639,794.70)	(646,894.99)
1-1825 DSC Sailing Boats at Cost	221,173.20	154,943.49	154,943.49
1-1830 Accum Depreciation OTB Boats	(196,722.35)	(133,007.86)	(133,813.20)
Total Boats	451,627.97	441,886.20	433,980.57
1-1900 Intangible Assets			
1-1910 Designs at Cost	16,057.23	16,057.23	16,057.23
1-1915 Work In Progress	1,241,773.92	1,241,773.92	1,241,773.92
1-1920 Amortisation Designs	(16,057.23)	(16,057.23)	(16,057.23)
Total Intangible Assets	1,241,773.92	1,241,773.92	1,241,773.92
Total Assets	6,600,969.31	6,263,126.72	8,254,821.53
2-0000 Liabilities			
2-1000 Trade Creditors			
2-1100 Trade Creditors	76,040.54	97,871.86	153,625.18
Total Trade Creditors	76,040.54	97,871.86	153,625.18
2-2000 Accruals			
2-2005 Deposits Received in Advance	4,750.00	6,500.00	7,750.00
2-2110 Accruals- General	74,315.71	32,952.76	52,027.23
2-2130 Accrual- Workcover	26,925.22	29,688.33	1,917.46
2-2140 Accrual- Payroll Tax	6,415.28	8,644.65	5,283.78
Total Accruals	112,406.21	77,785.74	66,978.47
2-3000 GST and Statutory Liabilities			

	May-25	Jun-25	Jul-25
2-3110 GST Collected	76,690.86	96,754.22	316,846.83
2-3120 GST Paid	(51,929.51)	(66,653.31)	(90,555.48)
2-3130 PAYG Withholding Payable	32,146.00	40,950.00	72,448.00
2-3150 Superannuation Payable	21,656.26	25,805.47	21,089.84
Total GST and Statutory Liabilities	78,563.61	96,856.38	319,829.19
2-4000 Employee Provisions			
2-4010 Annual Leave Payable	163,267.09	158,838.58	152,845.48
2-4015 Leave Loading Payable	20,400.18	19,463.84	17,958.53
2-4020 Long Service Leave - Current	82,451.00	85,845.00	87,516.00
2-4021 Long Service Leave Non-current	64,147.00	68,665.00	65,964.00
2-4022 On-Cost for A/L & L/Loading	31,857.64	30,927.09	30,490.91
Total Employee Provisions	362,122.91	363,739.51	354,774.92
2-5000 Bonds & Other Liabilities			
2-5010 29er's Bond Account	1,000.00	1,000.00	1,000.00
2-5020 RBYC Auxiliary	30,536.94	30,536.94	30,536.94
2-5030 Aust. Sports Foundation C.Acc	9,794.76	9,794.76	9,794.76
Total Bonds & Other Liabilities	41,331.70	41,331.70	41,331.70
2-6000 Deferred Income- Members			
2-6010 Subscription Income Deferred	85,933.50	0.00	612,995.04
2-6060 Other Income in Advance	50,459.24	12,277.08	143,158.73
Total Deferred Income- Members	136,392.74	12,277.08	756,153.77
2-7000 Deferred Income- Marina			
2-7010 Marina 1 Year Licence	98,084.11	0.00	508,424.77
2-7015 Marina 5 Year Licence	0.00	0.00	390,933.18
2-7030 Hardstand - Rental	14,167.20	0.00	52,073.45
2-7050 DSC Maintenance Income	13,998.12	0.00	81,047.38
Total Deferred Income- Marina	126,249.43	0.00	1,032,478.78
2-8000 Bank Loans			
2-8032 Commercial Bill S33 1301 084 500	481,221.28	463,781.20	446,249.00
Total Bank Loans	481,221.28	463,781.20	446,249.00
2-9000 Other Finance			
2-9020 Insurance Premium Funding	230,055.45	201,298.52	172,541.59
2-9022 Currernt Liability - Bayside City Council	52,536.47	53,225.47	56,055.90
2-9024 Non-Current Liability-Bayside City Council	503,474.53	499,162.08	527,859.68
2-9036 Credit Card P Hall x271	(4,000.00)	2,264.54	3,412.53
2-9037 Credit Card - Sammy Doddy	0.00	416.03	6.12
2-9038 Credit Card - Colin Burgess	1,073.47	331.22	3,044.25
Total Other Finance	783,139.92	756,697.86	762,920.07
Total Liabilities	2,197,468.34	1,910,341.33	3,934,341.08
Net Assets	4,403,500.97	4,352,785.39	4,320,480.45
3-0000 Equity			
3-1000 Accumulated Funds	5,239,895.19	5,239,895.19	5,239,895.19
3-2000 Yachting Foundation No2 Reserv	17,785.74	17,785.74	17,785.74
3-2010 Members Reserve	202,265.49	202,265.49	202,265.49
3-3000 Retained Earnings	(1,076,823.12)	(1,076,823.12)	(1,107,161.03)
3-9000 Current Earnings	20,377.67	(30,337.91)	(32,304.94)
Total Equity	4,403,500.97	4,352,785.39	4,320,480.45



Royal Brighton Yacht Club
253 Esplanade, Middle Brighton VIC
3186
+613 9592 3092

Profit and loss report

Accrual mode

01 May 2025 - 31 Jul 2025

	May-25	Jun-25	Jul-25	Total
4-0000 Income				
4-1000 Catering Revenue				
4-1005 Restaurant Beverage Revenue	64,766.60	37,516.11	49,038.97	151,321.68
4-1010 Restaurant Food Revenue	78,777.63	52,512.42	64,841.52	196,131.57
4-1015 Members Beverage Revenue	21,637.17	22,140.28	19,990.31	63,767.76
4-1020 Members Food Revenue	7,705.73	10,478.40	7,638.71	25,822.84
4-1021 Members F&B Discounts - Revenue	2,178.76	3,152.46	4,313.60	9,644.82
4-1051 Club Function Food	0.00	1,800.00	2,509.09	4,309.09
4-1053 Function Food	35,110.32	31,420.44	25,893.62	92,424.38
4-1054 Function Beverage	37,655.31	14,169.77	10,354.70	62,179.78
4-1055 Private Function Revenue	4.55	0.00	0.00	4.55
4-1060 Room Hire	2,500.00	2,045.46	2,954.56	7,500.02
Total Catering Revenue	250,336.07	175,235.34	187,535.08	613,106.49
4-2000 Membership Income				
4-2105 Member's Annual Subscription	85,933.74	87,574.97	80,000.00	253,508.71
4-2110 Association Fees	4,174.64	22,042.11	5,011.00	31,227.75
4-2115 Instalment Surcharge	1,544.69	70.00	2,418.61	4,033.30
Total Membership Income	91,653.07	109,687.08	87,429.61	288,769.76
4-2500 Marina, Hstand & OTB Storage Inc				
4-2510 Hardstand Annual Rental Income	14,167.21	20,270.84	9,000.00	43,438.05
4-2520 Marina Annual Rental Income	98,083.10	98,084.11	100,000.00	296,167.21
4-2530 Marina Long-term Rental Income	0.00	0.00	6,625.00	6,625.00
4-2540 Marina & Hstand Casual Rental	29,095.45	1,868.18	12,386.36	43,349.99
4-2545 DSC Storage	1,500.00	10,081.14	1,500.00	13,081.14
4-2550 Maintenance Fee Income	13,998.12	14,726.30	13,500.00	42,224.42
Total Marina, Hstand & OTB Storage Inc	156,843.88	145,030.57	143,011.36	444,885.81
4-3000 Sailing Income				
4-3105 Sailing Safety Fees	3,986.28	3,986.28	3,900.00	11,872.56
4-3120 Regattas Income	(2,000.00)	3,060.57	0.00	1,060.57
4-3130 Boat Hire Income	0.00	0.00	163.63	163.63
Total Sailing Income	1,986.28	7,046.85	4,063.63	13,096.76
4-4000 DSC Income				
4-4131 Term 3 Training	0.00	0.00	200.00	200.00
4-4136 DSC Autumn Training	27.27	0.00	0.00	27.27
4-4165 Private Coaching Fees	254.55	0.00	(104.54)	150.01
Total DSC Income	281.82	0.00	95.46	377.28
4-5000 Other Revenue				
4-5105 Clothing & Merchandise Sales	1,051.82	2,040.13	2,466.83	5,558.78
4-5120 Sub-tenant Rental Income	4,581.40	4,581.40	4,581.40	13,744.20

	May-25	Jun-25	Jul-25	Total
4-5140 Gifts & Donations Received	4,389.00	0.00	200.00	4,589.00
4-5150 Grants & Sponsorship Income	0.00	1,000.00	0.00	1,000.00
4-5155 Credit Card Surcharge	58.52	140.47	103.12	302.11
4-5160 Keys Income	957.82	227.27	1,078.18	2,263.27
4-5161 Lockers Income	92.70	0.00	4,808.35	4,901.05
4-5170 Sundry Income	38,686.30	2,076.98	628.76	41,392.04
4-5190 150th Celebrations Income	872.72	12,894.55	883.64	14,650.91
Total Other Revenue	50,690.28	22,960.80	14,750.28	88,401.36
Total Income	551,791.40	459,960.64	436,885.42	1,448,637.46
5-0000 Catering Cost Of Sales				
5-0005 Cost Of Sales				
5-1000 Costs of Sales- Beverage	35,076.62	32,528.50	30,583.35	98,188.47
5-2000 Costs of Sales- Food	47,940.70	36,719.45	34,407.36	119,067.51
Total Cost Of Sales	83,017.32	69,247.95	64,990.71	217,255.98
Total Catering Cost Of Sales	83,017.32	69,247.95	64,990.71	217,255.98
Gross Profit	468,774.08	390,712.69	371,894.71	1,231,381.48
6-0000 Expenses				
6-1000 General Operating Expenses				
6-1005 Bank Charges	1,021.56	903.00	534.88	2,459.44
6-1010 Merchant Fees	1,798.40	2,339.42	3,709.42	7,847.24
6-1011 Commission Paid	247.14	549.34	337.77	1,134.25
6-1015 Cash Discrepancies	101.13	23.62	12.03	136.78
6-1016 Walk Outs	227.64	61.82	0.00	289.46
6-1025 Software & Support	1,540.91	1,883.16	1,064.42	4,488.49
6-1030 Printing	1,178.40	1,339.26	1,178.40	3,696.06
6-1031 Postage	46.48	23.74	65.02	135.24
6-1032 Stationery	178.18	22.34	1,533.12	1,733.64
6-1035 Telephone & Internet	1,202.78	2,829.03	1,138.49	5,170.30
6-1040 Office & Admin Expenses	0.00	0.00	17.45	17.45
6-1041 Linen	230.76	92.84	0.00	323.60
6-1043 Restaurant Consumables	0.00	0.00	24.30	24.30
6-1044 Kitchen Consumables	43.40	54.61	0.00	98.01
6-1046 Subscription - IT	5,680.39	6,217.42	9,943.14	21,840.95
6-1047 Tea Towels	1,861.40	1,880.90	0.00	3,742.30
6-1048 Other Consumables	9.08	(120.16)	0.00	(111.08)
6-1055 Staff Amenities	4,344.48	314.00	0.00	4,658.48
6-1056 Staff Discounts	668.58	495.59	364.30	1,528.47
6-1060 Clothing & Merchandise Costs	1,107.97	703.23	5,754.92	7,566.12
6-1065 Entertainment Expenses	662.71	2,162.72	1,250.00	4,075.43
6-1070 Decorations	31.18	0.00	41.00	72.18
6-1075 General Expenses	318.92	0.00	135.91	454.83
6-1080 Member Expenses	0.00	1,252.23	0.00	1,252.23
6-1081 Members F&B Discounts	2,178.76	3,152.46	4,313.60	9,644.82
6-1090 150th Celebrations Expenses	30,227.16	4,218.18	(763.64)	33,681.70
Total General Operating Expenses	54,907.41	30,398.75	30,654.53	115,960.69
6-1200 Professional Fees				
6-1210 Accounting & Audit Fees	6,860.08	8,212.60	6,856.48	21,929.16
Total Professional Fees	6,860.08	8,212.60	6,856.48	21,929.16
6-1400 Equipment Expenses				

	May-25	Jun-25	Jul-25	total
6-1401 Equipment Expenses	1,083.00	647.58	1,308.34	3,038.92
6-1410 Equipment Hire	209.76	217.62	217.62	645.00
6-1440 Fuel & Oil	0.00	0.00	1,185.75	1,185.75
6-1441 Freight & Courier	46.18	19.15	8.10	73.43
Total Equipment Expenses	1,338.94	884.35	2,719.81	4,943.10
6-1600 Insurances, Licenses & Rego				
6-1610 Australian Sailing Association Fees	5,011.36	5,011.36	5,136.36	15,159.08
6-1620 Insurances	20,434.53	20,434.53	20,434.53	61,303.59
6-1630 License Fees	364.87	610.57	364.87	1,340.31
6-1631 Licence Fees - Regos	0.00	62.72	0.00	62.72
Total Insurances, Licenses & Rego	25,810.76	26,119.18	25,935.76	77,865.70
6-2000 Advertising & Promotions				
6-2005 Promotions	0.00	177.27	0.00	177.27
6-2010 Advertising & Marketing	3,000.00	5,058.93	3,880.00	11,938.93
6-2014 Gifts	445.26	382.41	179.18	1,006.85
6-2015 Sponsorships & Donations	0.00	45.45	0.00	45.45
6-2020 Vouchers Expense	363.64	45.46	136.37	545.47
Total Advertising & Promotions	3,808.90	5,709.52	4,195.55	13,713.97
6-4000 Occupancy Costs				
6-4010 Electricity	5,529.11	6,046.75	7,214.59	18,790.45
6-4020 Gas	4,229.45	3,954.42	1,123.51	9,307.38
6-4025 Rental Expense	5,982.37	(887.06)	6,033.83	11,129.14
6-4040 Cleaning	9,947.01	10,256.77	11,234.83	31,438.61
6-4041 Cleaning Products	5,063.89	3,718.38	1,883.78	10,666.05
6-4045 Security	462.11	1,731.42	707.95	2,901.48
6-4050 Water Rates	3,026.83	(3,368.78)	1,363.27	1,021.32
6-4055 Pest Control	254.33	254.33	255.08	763.74
6-4060 Waste Removal	3,456.84	2,795.86	3,060.00	9,312.70
6-4070 Gardening Expenses	374.16	374.16	354.19	1,102.51
Total Occupancy Costs	38,326.10	24,876.25	33,231.03	96,433.38
6-5000 Debt Recovery Costs				
6-5010 Bad Debts - Written Off	823.26	63.64	0.00	886.90
6-5015 Debt Collection Costs	284.00	3,225.80	137.74	3,647.54
Total Debt Recovery Costs	1,107.26	3,289.44	137.74	4,534.44
6-6000 Repairs, Servicing & Maintenan				
6-6005 R,M&S Clubhouse	4,383.07	12,354.20	2,419.00	19,156.27
6-6020 R,M&S Marina	1,895.91	9,750.18	6,108.51	17,754.60
6-6030 R,M&S Keel Boats	14,763.50	14,808.95	325.00	29,897.45
6-6031 R,M&S Quests	0.00	50.27	213.64	263.91
6-6032 R,M&S Pacers	1,803.97	0.00	0.00	1,803.97
6-6033 R,M&S OziOptis	73.64	40.79	0.00	114.43
6-6040 R,M&S Rescue Boats - Rhibs	0.00	295.35	611.82	907.17
6-6041 R,M&S Rescue Boats – Harry T	43.59	6,117.64	0.00	6,161.23
6-6042 R,M&S Rescue Boats – Redeemer	0.00	8,188.68	0.00	8,188.68
6-6050 R,M&S Other Plant & Equipment	87.17	0.00	1,865.50	1,952.67
6-6060 R,M&S 29ers	42.00	0.00	0.00	42.00
Total Repairs, Servicing & Maintenan	23,092.85	51,606.06	11,543.47	86,242.38
6-7000 Internal Club Expenses				
6-7010 General Manager Expense	(246.36)	1,085.36	4,397.65	5,236.65

	May-25	Jun-25	Jul-25	Total
Total Internal Club Expenses	(246.36)	1,085.36	4,397.65	5,236.65
6-8000 Sailing Expenses				
6-8015 Volunteer Expenses	3,506.91	2,058.02	3,160.46	8,725.39
6-8025 Training Expenses	163.18	(24.55)	0.00	138.63
6-8030 Trophies & Prizes	737.40	525.64	3,526.82	4,789.86
6-8040 Sailing Expenses	2,450.86	319.32	883.64	3,653.82
6-8060 Regatta Expenses	(90.91)	806.58	2,071.72	2,787.39
6-8070 Trailer Expenses	80.02	0.00	0.00	80.02
6-8080 First Aid Equipment	0.00	634.94	45.28	680.22
6-8085 First Aid Training	0.00	0.00	1,350.00	1,350.00
Total Sailing Expenses	6,847.46	4,319.95	11,037.92	22,205.33
6-9000 Employment Expenses				
6-9005 Wages- Management	11,335.97	16,244.99	12,996.05	40,577.01
6-9010 Wages - Administration	18,414.89	15,794.91	16,682.16	50,891.96
6-9015 Wages - Restaurant	0.00	3,639.45	5,662.55	9,302.00
6-9016 Wages - Restaurant Casual	49,205.36	42,862.46	42,671.64	134,739.46
6-9017 Wages - Clubhouse	127.44	1,831.91	3,950.41	5,909.76
6-9018 Wages - Kitchen	27,346.12	28,973.05	28,384.61	84,703.78
6-9019 Wages - Kitchen Casual	19,479.25	13,077.41	16,587.59	49,144.25
6-9020 Wages - Sailing	12,826.87	11,423.03	13,499.98	37,749.88
6-9021 Wages - Sailing Casual	6,131.61	2,817.46	1,130.90	10,079.97
6-9022 Wages - Marina	8,392.72	12,669.23	10,938.49	32,000.44
6-9024 Wages - Members Casual	5,626.50	5,825.18	6,113.47	17,565.15
6-9025 Wages - Function	18,566.30	13,903.87	10,153.88	42,624.05
6-9026 Wages - Function Casual	9,358.27	14,063.63	9,449.54	32,871.44
6-9027 Wages - Kitchen Chef Casual	14,126.39	13,016.63	9,700.35	36,843.37
6-9030 External Wages- Contractors	0.00	747.50	0.00	747.50
6-9050 Staff Leave Expense	10,163.62	2,547.15	(8,528.41)	4,182.36
6-9051 Provision for Annual Leave	1,102.75	(930.55)	(436.18)	(263.98)
6-9055 Superannuation	21,196.26	25,230.47	20,209.90	66,636.63
6-9060 Payroll Tax Expense	6,415.28	8,644.65	5,283.78	20,343.71
6-9065 Workcover Expense	2,124.56	2,763.11	(801.02)	4,086.65
6-9075 Staff Training Expenses	222.75	0.00	250.00	472.75
6-9086 Staff Uniforms - Sailing	63.63	0.00	1,339.00	1,402.63
6-9090 Other Employer Expenses	(384.55)	569.25	(38.46)	146.24
Total Employment Expenses	241,841.99	235,714.79	205,200.23	682,757.01
Total Expenses	403,695.39	392,216.25	335,910.17	1,131,821.81
Operating Profit	65,078.69	(1,503.56)	35,984.54	99,559.67
8-0000 Other Income				
8-0500 Interest Income	205.15	331.52	800.54	1,337.21
Total Other Income	205.15	331.52	800.54	1,337.21
9-0000 Other Expenses				
9-0200 Depreciation	44,190.67	41,631.58	42,152.61	127,974.86
9-0400 Amortisation	22,886.64	3,872.11	14,453.19	41,211.94
9-0500 Loss/Gain on Asset Disposal	0.00	(10,583.99)	0.00	(10,583.99)
9-0600 Interest Expense	2,445.36	3,754.42	4,090.57	10,290.35
9-0601 Lease Interest Expense	3,876.77	10,869.42	8,393.65	23,139.84
Total Other Expenses	73,399.44	49,543.54	69,090.02	192,033.00
Net Profit	(8,115.60)	(50,715.58)	(32,304.94)	(91,136.12)



Royal Brighton Yacht Club
253 Esplanade, Middle Brighton VIC
3186
+613 9592 3092

Profit and loss report

Accrual mode

01 Jul 2025 - 31 Jul 2025

	Total			
	Actual	Last Year	Variance \$	Variance %
4-0000 Income				
4-1000 Catering Revenue				
4-1005 Restaurant Beverage Revenue	49,038.97	34,933.73	14,105.24	40
4-1010 Restaurant Food Revenue	64,841.52	44,465.73	20,375.79	46
4-1015 Members Beverage Revenue	19,990.31	18,119.89	1,870.42	10
4-1020 Members Food Revenue	7,638.71	7,942.55	(303.84)	-4
4-1021 Members F&B Discounts - Revenue	4,313.60	3,932.49	381.11	10
4-1051 Club Function Food	2,509.09	0.00	2,509.09	-
4-1053 Function Food	25,893.62	43,092.89	(17,199.27)	-40
4-1054 Function Beverage	10,354.70	18,110.27	(7,755.57)	-43
4-1055 Private Function Revenue	0.00	40.90	(40.90)	-100
4-1060 Room Hire	2,954.56	6,363.67	(3,409.11)	-54
Total Catering Revenue	187,535.08	177,002.12	10,532.96	6.00%
4-2000 Membership Income				
4-2105 Member's Annual Subscription	80,000.00	80,000.00	0.00	0
4-2110 Association Fees	5,011.00	5,011.00	0.00	0
4-2115 Instalment Surcharge	2,418.61	3,135.99	(717.38)	-23
Total Membership Income	87,429.61	88,146.99	(717.38)	-0.80%
4-2500 Marina, Hstand & OTB Storage Inc				
4-2510 Hardstand Annual Rental Income	9,000.00	9,000.00	0.00	0
4-2520 Marina Annual Rental Income	100,000.00	100,000.00	0.00	0
4-2530 Marina Long-term Rental Income	6,625.00	0.00	6,625.00	-
4-2540 Marina & Hstand Casual Rental	12,386.36	21,963.63	(9,577.27)	-44
4-2545 DSC Storage	1,500.00	1,500.00	0.00	0
4-2550 Maintenance Fee Income	13,500.00	13,500.00	0.00	0
Total Marina, Hstand & OTB Storage Inc	143,011.36	145,963.63	(2,952.27)	-2.00%
4-3000 Sailing Income				
4-3105 Sailing Safety Fees	3,900.00	3,986.28	(86.28)	-2
4-3130 Boat Hire Income	163.63	5,727.27	(5,563.64)	-97
Total Sailing Income	4,063.63	9,713.55	(5,649.92)	-58.20%
4-4000 DSC Income				
4-4125 School Holiday Program	0.00	318.18	(318.18)	-100
4-4131 Term 3 Training	200.00	0.00	200.00	-
4-4160 School Training Fees	0.00	1,795.46	(1,795.46)	-100
4-4165 Private Coaching Fees	(104.54)	3,100.00	(3,204.54)	-103
Total DSC Income	95.46	5,213.64	(5,118.18)	-98.20%
4-5000 Other Revenue				
4-5105 Clothing & Merchandise Sales	2,466.83	4,364.79	(1,897.96)	-44

Total				
	Actual	Last Year	Variance \$	Variance %
4-5120 Sub-tenant Rental Income	4,581.40	2,401.54	2,179.86	91
4-5140 Gifts & Donations Received	200.00	424.27	(224.27)	-53
4-5155 Credit Card Surcharge	103.12	0.86	102.26	11891
4-5160 Keys Income	1,078.18	1,005.46	72.72	7
4-5161 Lockers Income	4,808.35	4,821.92	(13.57)	-0
4-5170 Sundry Income	628.76	64.00	564.76	882
4-5190 150th Celebrations Income	883.64	0.00	883.64	-
Total Other Revenue	14,750.28	13,082.84	1,667.44	12.70%
Total Income	436,885.42	439,122.77	(2,237.35)	-0.50%
5-0000 Catering Cost Of Sales				
5-0005 Cost Of Sales				
5-1000 Costs of Sales- Beverage	30,583.35	23,628.73	6,954.62	29
5-2000 Costs of Sales- Food	34,407.36	49,354.91	(14,947.55)	-30
Total Cost Of Sales	64,990.71	72,983.64	(7,992.93)	-11.00%
Total Catering Cost Of Sales	64,990.71	72,983.64	(7,992.93)	-11.00%
Gross Profit	371,894.71	366,139.13	5,755.58	2
6-0000 Expenses				
6-1000 General Operating Expenses				
6-1005 Bank Charges	534.88	572.64	(37.76)	-7
6-1010 Merchant Fees	3,709.42	2,959.72	749.70	25
6-1011 Commission Paid	337.77	325.71	12.06	4
6-1015 Cash Discrepancies	12.03	(1,116.64)	1,128.67	101
6-1016 Walk Outs	0.00	220.83	(220.83)	-100
6-1025 Software & Support	1,064.42	1,291.99	(227.57)	-18
6-1030 Printing	1,178.40	1,128.00	50.40	4
6-1031 Postage	65.02	71.79	(6.77)	-9
6-1032 Stationery	1,533.12	80.95	1,452.17	1794
6-1035 Telephone & Internet	1,138.49	1,081.85	56.64	5
6-1040 Office & Admin Expenses	17.45	0.00	17.45	-
6-1042 Ice	0.00	(25.46)	25.46	100
6-1043 Restaurant Consumables	24.30	0.00	24.30	-
6-1044 Kitchen Consumables	0.00	503.06	(503.06)	-100
6-1046 Subscription - IT	9,943.14	5,797.37	4,145.77	72
6-1047 Tea Towels	0.00	3,568.32	(3,568.32)	-100
6-1048 Other Consumables	0.00	253.12	(253.12)	-100
6-1056 Staff Discounts	364.30	708.29	(343.99)	-49
6-1060 Clothing & Merchandise Costs	5,754.92	4,172.73	1,582.19	38
6-1065 Entertainment Expenses	1,250.00	600.00	650.00	108
6-1070 Decorations	41.00	0.00	41.00	-
6-1075 General Expenses	135.91	0.00	135.91	-
6-1080 Member Expenses	0.00	529.80	(529.80)	-100
6-1081 Members F&B Discounts	4,313.60	3,932.49	381.11	10
6-1090 150th Celebrations Expenses	(763.64)	0.00	(763.64)	-
Total General Operating Expenses	30,654.53	26,656.56	3,997.97	15.00%
6-1200 Professional Fees				
6-1210 Accounting & Audit Fees	6,856.48	8,018.46	(1,161.98)	-14
Total Professional Fees	6,856.48	8,018.46	(1,161.98)	-14.50%
6-1400 Equipment Expenses				

Total				
	Actual	Last Year	Variance \$	Variance %
6-1401 Equipment Expenses	1,308.34	190.00	1,118.34	589
6-1410 Equipment Hire	217.62	209.76	7.86	4
6-1420 Tools & Equip - Consumables	0.00	21.59	(21.59)	-100
6-1440 Fuel & Oil	1,185.75	1,194.25	(8.50)	-1
6-1441 Freight & Courier	8.10	53.88	(45.78)	-85
Total Equipment Expenses	2,719.81	1,669.48	1,050.33	62.90%
6-1600 Insurances, Licenses & Rego				
6-1610 Australian Sailing Association Fees	5,136.36	5,011.36	125.00	2
6-1620 Insurances	20,434.53	10,701.58	9,732.95	91
6-1630 License Fees	364.87	687.07	(322.20)	-47
6-1631 Licence Fees - Regos	0.00	132.35	(132.35)	-100
Total Insurances, Licenses & Rego	25,935.76	16,532.36	9,403.40	56.90%
6-2000 Advertising & Promotions				
6-2005 Promotions	0.00	280.00	(280.00)	-100
6-2010 Advertising & Marketing	3,880.00	2,860.34	1,019.66	36
6-2014 Gifts	179.18	496.06	(316.88)	-64
6-2020 Vouchers Expense	136.37	136.36	0.01	0
Total Advertising & Promotions	4,195.55	3,772.76	422.79	11.20%
6-4000 Occupancy Costs				
6-4010 Electricity	7,214.59	7,548.75	(334.16)	-4
6-4020 Gas	1,123.51	4,062.41	(2,938.90)	-72
6-4025 Rental Expense	6,033.83	1,420.60	4,613.23	325
6-4040 Cleaning	11,234.83	9,250.46	1,984.37	22
6-4041 Cleaning Products	1,883.78	2,283.88	(400.10)	-18
6-4045 Security	707.95	707.95	0.00	0
6-4050 Water Rates	1,363.27	2,660.95	(1,297.68)	-49
6-4055 Pest Control	255.08	730.15	(475.07)	-65
6-4060 Waste Removal	3,060.00	3,709.10	(649.10)	-18
6-4070 Gardening Expenses	354.19	0.00	354.19	-
Total Occupancy Costs	33,231.03	32,374.25	856.78	2.60%
6-5000 Debt Recovery Costs				
6-5015 Debt Collection Costs	137.74	0.00	137.74	-
Total Debt Recovery Costs	137.74	0.00	137.74	-
6-6000 Repairs, Servicing & Maintenan				
6-6005 R,M&S Clubhouse	2,419.00	17,858.99	(15,439.99)	-86
6-6020 R,M&S Marina	6,108.51	459.00	5,649.51	1231
6-6030 R,M&S Keel Boats	325.00	438.46	(113.46)	-26
6-6031 R,M&S Quests	213.64	1,155.00	(941.36)	-82
6-6040 R,M&S Rescue Boats - Rhibs	611.82	204.54	407.28	199
6-6041 R,M&S Rescue Boats – Harry T	0.00	801.82	(801.82)	-100
6-6050 R,M&S Other Plant & Equipment	1,865.50	1,185.00	680.50	57
6-6060 R,M&S 29ers	0.00	26.60	(26.60)	-100
Total Repairs, Servicing & Maintenan	11,543.47	22,129.41	(10,585.94)	-47.80%
6-7000 Internal Club Expenses				
6-7005 Committee Expenses	0.00	295.46	(295.46)	-100
6-7010 General Manager Expense	4,397.65	0.00	4,397.65	-
Total Internal Club Expenses	4,397.65	295.46	4,102.19	1388.40%
6-8000 Sailing Expenses				

Total				
	Actual	Last Year	Variance \$	Variance %
6-8005 Race Entry Expenses	0.00	(2,727.27)	2,727.27	100
6-8015 Volunteer Expenses	3,160.46	1,243.55	1,916.91	154
6-8030 Trophies & Prizes	3,526.82	2,796.77	730.05	26
6-8040 Sailing Expenses	883.64	1,915.24	(1,031.60)	-54
6-8060 Regatta Expenses	2,071.72	0.00	2,071.72	-
6-8080 First Aid Equipment	45.28	941.20	(895.92)	-95
6-8085 First Aid Training	1,350.00	0.00	1,350.00	-
Total Sailing Expenses	11,037.92	4,169.49	6,868.43	164.70%
6-9000 Employment Expenses				
6-9005 Wages- Management	12,996.05	14,946.12	(1,950.07)	-13
6-9010 Wages - Administration	16,682.16	12,379.37	4,302.79	35
6-9015 Wages - Restaurant	5,662.55	4,846.14	816.41	17
6-9016 Wages - Restaurant Casual	42,671.64	40,976.18	1,695.46	4
6-9017 Wages - Clubhouse	3,950.41	6,065.56	(2,115.15)	-35
6-9018 Wages - Kitchen	28,384.61	27,346.15	1,038.46	4
6-9019 Wages - Kitchen Casual	16,587.59	10,640.58	5,947.01	56
6-9020 Wages - Sailing	13,499.98	6,543.95	6,956.03	106
6-9021 Wages - Sailing Casual	1,130.90	1,589.24	(458.34)	-29
6-9022 Wages - Marina	10,938.49	10,153.88	784.61	8
6-9023 Wages - Members	0.00	395.74	(395.74)	-100
6-9024 Wages - Members Casual	6,113.47	4,899.68	1,213.79	25
6-9025 Wages - Function	10,153.88	9,716.62	437.26	4
6-9026 Wages - Function Casual	9,449.54	14,217.47	(4,767.93)	-34
6-9027 Wages - Kitchen Chef Casual	9,700.35	15,371.91	(5,671.56)	-37
6-9050 Staff Leave Expense	(8,528.41)	12,657.31	(21,185.72)	-167
6-9051 Provision for Annual Leave	(436.18)	2,154.61	(2,590.79)	-120
6-9055 Superannuation	20,209.90	18,561.44	1,648.46	9
6-9060 Payroll Tax Expense	5,283.78	5,322.29	(38.51)	-1
6-9065 Workcover Expense	(801.02)	(2,475.16)	1,674.14	68
6-9070 Recruitment Expenses	0.00	62.73	(62.73)	-100
6-9075 Staff Training Expenses	250.00	0.00	250.00	-
6-9086 Staff Uniforms - Sailing	1,339.00	328.94	1,010.06	307
6-9087 Staff Uniforms - Administration	0.00	671.30	(671.30)	-100
6-9090 Other Employer Expenses	(38.46)	0.00	(38.46)	-
Total Employment Expenses	205,200.23	217,372.05	(12,171.82)	-5.60%
Total Expenses	335,910.17	332,990.28	2,919.89	0.90%
Operating Profit	35,984.54	33,148.85	2,835.69	9
8-0000 Other Income				
8-0500 Interest Income	800.54	11,048.96	(10,248.42)	-93
Total Other Income	800.54	11,048.96	(10,248.42)	-92.80%
9-0000 Other Expenses				
9-0200 Depreciation	42,152.61	44,029.28	(1,876.67)	-4
9-0400 Amortisation	14,453.19	3,579.12	10,874.07	304
9-0600 Interest Expense	4,090.57	2,090.52	2,000.05	96
9-0601 Lease Interest Expense	8,393.65	1,522.39	6,871.26	451
Total Other Expenses	69,090.02	51,221.31	17,868.71	34.90%
Net Profit	(32,304.94)	(7,023.50)	(25,281.44)	-360

19/08/2025

Royal Brighton Yacht Club
253 Esplanade
Middle Brighton VIC 3186

Dear Board Members,

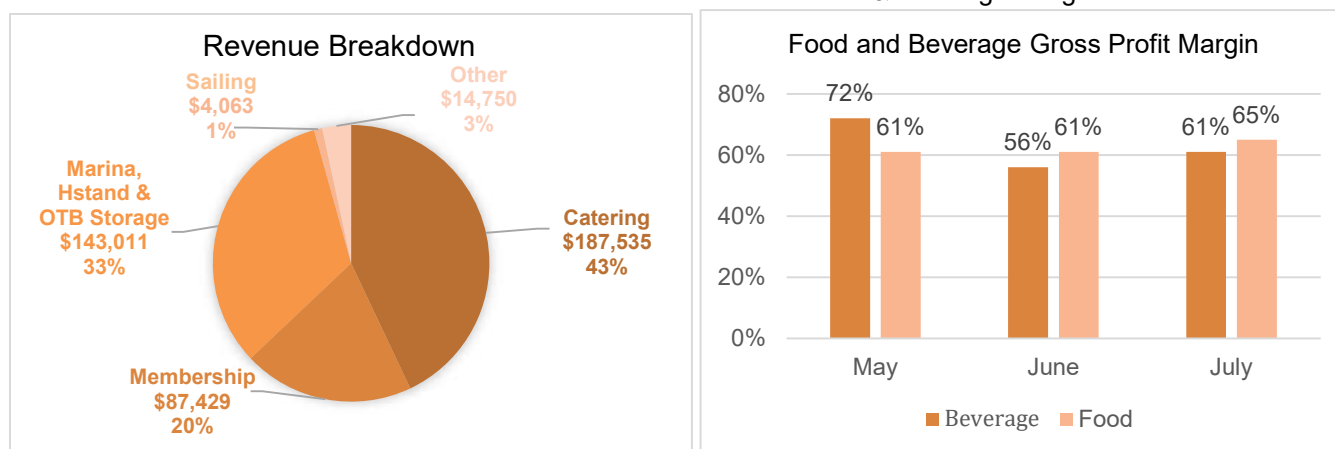
Royal Brighton Yacht Club Financial Results – July 2025

Below is a summary of the club's financial performance for July 2025, including key commentary and comparisons of the same period last year.

Financial Results – July 2025

The club delivered a strong financial performance in July, with total income reaching \$436k. Gross profit came in at \$371k.

Please refer to the below chart for the total revenue breakdown and food & beverage margin.



Compared to the same period last year, total revenue saw a modest decline of \$2k. However, a \$7k reduction in cost of sales led to a \$5.8k increase in gross profit. These improved cost controls also contributed to a stronger year-on-year operating profit.

Please see below for the comparison:

	This Year (\$)	Last Year (\$)	Variance (\$)
Revenue	436,885	439,123	-2,237
Cost of Sales	64,991	72,984	-7,993
Gross Profit	371,895	366,139	5,756
Expenses	335,910	332,990	2,920
Operating Profit	35,985	33,149	2,836

When reviewing the profit and loss statement for the period, please take note of the following abnormal item:

- **6-9065 Workcover Expense**

The Workcover remuneration invoice included a prior year adjustment, resulting in a negative expense for the month.

Please also note the upcoming statutory liabilities listed below:

Upcoming Liabilities	Amount (\$)	Due Date
June Quarter BAS	71,050.00	25/08/2025
July Super	21,009.90	28/08/2025

The club's balance sheet reflects the latest financial position as of the end of July 2025. I can confirm that all statutory payments and lodgements have been made on time to date.

Please note that the audit for FY25 is currently underway and is on track for completion in the coming weeks.

As always, I encourage queries and discussion regarding these financial accounts.

Yours sincerely,



Freddie Deegan
Director – On Tap Hospitality

Agenda - RBYC Sailing Committee

Meeting Date		Tuesday 19th Aug		
Meeting Venue		Sailing Office		
Attendance		Rod McKenna, Brett Bowden, Glenn Ferguson, Michael O'Brien, Paul Pascoe, Brendan Jukes, Damon Cook		
Apologies		Geoff Adams, Andy Holmes, Peter Robson		
<i>Item</i>	<i>Topic</i>	<i>Presenter</i>	<i>Action By</i>	<i>Complete Date</i>
1.0	OPENING <i>Minutes of the previous meeting be adopted. -</i>	MI		
2.0	Matters Arising/ Discussion points	MI		
2.1	Welcome Andrew Holmes to the committee. - He will be Div 3 representative to the Committee. - Peter Gebhardt has tendered his resignation. Review of Sailing to date – too quiet to report.		RMcK/PP	
	Course Numbering and Number of races - Rod & Paul to look at renumbering to have sequential numbers from 1 – 99 rather than multiple 1,2,3 etc. When to not run Centre Course racing: see SI's 1.9 If there are minimal numbers of one design races, when do we call off centre course racing? - Make a decision at 0900 or 0930. The process is to call the fleet captains to determine if there will be sufficient numbers to justify sending out all the volunteers on the water. - Encourage everyone to sign on the day before, or by 0900 including "not sailing" - Change the SIs to say "if there insufficient numbers" Boats able to enter 3 days prior Request to change the sign on from the day before to 2 days prior to the race. How to ensure boats sign off if not racing. Extra penalty No penalty if they don't advise if not racing. Defer to end of the calendar year. Approve NOR and SI's for 25-26 season. Happy with NOR to be released. SIs to be done after reviewing the courses. NOR 9.1 – remove the word "keelboats".			

	Approve calendars 2025-2026 Calendar to be published next week. Any last minute comments to Colin. Anchors Anchors are not to hang over the bow roller, but some boats have the anchor roller built into the bow sprit and does not extend past the fixe bow sprit. Fleet volunteer Scheme Each fleet who sail on Saturday to come up with two volunteers to assist in Sunday. Fleet leaders will be emailed a schedule.			
2.2	Current Calendars Up coming sailing/events. Smart Series going well. First session went well. Suggestion to put flyers in the club. Request fleet captains what they want to have a session on. Keep SMART series as more basic/introductory level and have a couple of high end sessions. Skippers Briefing Staff to encourage all skippers to attend the skippers briefing. Opening Day Social race for keelboats off the tower pursuit, and one design boats do a windward/leeward, perhaps as a pursuit race with all one design boats in a single pursuit race.	MI/CB	CB	
2.3	Handicapping – RBYC This is still undergoing review – nothing new	PP	PP	
3.0	Safety Initiatives Fleet sign on and off – nothing to add Crew list: Must be keep up to date by owner. Emergency Scenario Highly successful disaster scenario with 34 people attending. Next one scheduled for May 2026. Require some practical training such as pumping out a 2.4mr, or a VxOne capsized and how tow each boat. ILCA's to provide instructions on rescuing ILCAs.			
4.0	Keelboat Report: Nothing to report	GA	GA	
5.0	ONE DESIGN Report: VX, 2.4, ETCH, DRA Nothing to report.			

6.0	OTB Report ILCA winter racing went well. Starting to get into Craig's Sunday training. Try an ILCA day scheduled. Looking to establish a women's fleet. Optis going well over the winter. Boats are currently at Albert Park Lake and will soon move back to RBYC. Some the older kids are experimenting with other boats, e.g. 420s. Discussion about the progression from Optis to either ILCA's, 420s or Quests.	DC		
7.0	Sailing Office/OTB/Training REPORT: Calendars Boat Servicing Paperwork Boat Tags Skippers Briefings 10 th & 17 th September	CB	CB	
8.0	Cruising Report: No report	PG	PG	
9.0	Rescue Boat Working Group Report: No report	GF	GF	
10	Race Management Team Initiatives Volunteers – Rod working on a Mentor program. Everyone to encourage others to help out on the water. Training session organised to learn out to drive Harry Tedstone in a couple of weeks. Two spare spots available for the first session. Need to run a rhib course on how to lay or pickup a mark.	RM		
11	REGATTAS			
	Sail Melbourne 2025 27 – 30 Nov			
	Stonehaven Cup 2025 5-10 Jan			
	2.4 VIC States during Sail Melbourne 2025			
	Optimist STATES March 2026.			
	Optimist Nationals Jan 2027 2 nd – 9 th		CB	
	Dragon States 7 th & 8 th Feb 2026			
	2.4mR 30 th Anniversary Jan 2027 Australia Day weekend (23, 24, 25, 26)			
	Etchells Vic States 13, 14 & 15 th March 2026			
12	A.O.B Brendan - Request to be able to sail ILCAs just 2 days. Refer to Sail Melbourne committee.	ALL		
	Next Meeting Tuesday 16 th September			



Minutes of RBYC Cruising Group Committee Meeting Held in the RBYC Regatta Room Tuesday, August 5th, 2025, at 7:00 pm

PRESENT:

Terry Frankham, Peter Gebhardt, Brenton Smith, Jo Walker.

Current (rotating) Chairperson: Brenton Smith,

APOLOGIES:

Rob Hurrell (*on extended absence*), Tony Garvey, Peter Strain.

MINUTES: Of last meeting, held on 1st July, 2025, were confirmed.

MATTERS ARISING from MINUTES

— Nil

CORRESPONDENCE:

Out:

- 29 July 2025: - - Email to Mandy, forwarding Cruising Group Annual report for the Club's Annual Report

In:

- 7 July 2025: - Email from Mandy requesting Cruising Group Annual report for the Club's Annual Report
- 16 Aug 2025: - Email from John Walker advising of title for August Guest Speaker Dinner talk.

MATTERS ARISING from CORRESPONDENCE:

- Nil

FINANCES:

— Nil

GENERAL BUSINESS:

1. Report From General Committee (Peter Gebhardt)

- Confirmed (1) Marina Dredging deferred to 2026, due to delays in receiving Parks Vic permit and (2) Upcoming changes to access to hardstand – will be removing physical key access. Will require fob from office for vehicle access
- Club finances YTD are good
- AGM and election of officers and committee on Sept 30th.
- 150 year book getting close to completion.

2. Sailing Committee Rep (Peter Gebhardt)

- 2025-26 sailing calendar in final stages of preparation
- Emergency activity simulation to be held.
- "Smart" sessions to be held over the next month
- Skipper briefings for next season have been scheduled (September).
- Etchells numbers declining.
- ICLA, VX1 and Opti numbers improving

3. On Water Events:

Review:

❖ **Frostbite Cruise (26th/27th July)**

- Only 2 boats (Chakana & Kirra Kirra), but 8 people, including 2 who drove up for the dinner
- Nevertheless, enjoyed by all participants.

Future Events

- ❖ TBD - Review at next meeting.

4. Guest Speaker Dinners / Social Events:

❖ Friday Aug 15th, 2025 - Guest Speaker Dinner.

- P & S Strain and J & J Walker to present on *"Cruising the Houtman Abroghlos Islands – Australia's historic and marine treasure"*
- Brenton Smith agreed to host the evening

❖ Friday Sept 19th, 2025 - Guest Speaker Dinner.

- Lou and Marnie Irving on their Tasmanian cruise?
- TF to ask if Peter Strain could approach Lou and Marnie to see if they would be willing to present.

❖ Friday Oct 17th, 2025

- See if Tony Garvey and Dave Stripp would be prepared to speak on their travels on Aquacadabra?

❖ Friday Nov 21st, 2025

- Annual Progressive Dinner.

❖ Saturday 13th Dec, 2025

- Hardstand Party.

❖ Future talks / events?

- Peter Johns: *European Canal Cruise* (Part 3)?
- Roger Lloyd – *2016 Bay of Biscay Crossing* (Peter Strain contact)? – revisit in 2026 when he returns?
 - Smart Classes: Panel presentation of short topics of local cruising interest - PG to coord.
 - e.g. Entering / leaving the Queenscliff Cut; Marine Comms; Gelcoat Repairs; Diesel maintenance; local cruising destinations, etc

5. Other Business

- TF advised that he had forwarded a GC Annual report to Club – an expanded version of Brenton Smith's half year report.

Meeting Closed at 7:45pm.

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NEXT MEETING: 7:00pm, Tuesday September 2nd, 2025 at RBYC Clubrooms

Committee Chair: _____ Secretary: _____

Date: _____ Date: _____