

COTTON BEACH CLUB

BUDGETS 2026-2028

Private & confidential

COTTON BEACH CLUB, IBIZA - Summary

€	2026	2027	2028
Beach Income - bed hire	816,231	865,053	865,053
Total Income	3,307,714	3,925,616	4,085,427
Total Costs	2,970,376	3,179,626	3,222,934
Balance (revised)	**337,337**	**745,990**	**862,494**
Balance in original draft	337,337	692,927	814,031
Change vs draft	**(0)**	**53,063**	**48,463**

COTTON BEACH CLUB - IBIZA · Budget assumptions (2027–2028)													
Blue = input · Black = formula · Yellow = key assumption													
Sunbeds (count)	54	*Source: Christian, Sept 2026*											
Price per set (2 sunbeds + umbrella) - 2026	€160	*Source: Christian*											
Price per set - 2027/28, Chapter Two In Blue (incl. changing cabins, showers, lockers)		*Source: Christian (= €115 per bed)*											
Beach price uplift factor	1.4375	*Applied to 2026 beach volumes; occupancy held constant*											
Credit card commission (% of total income)	2.16%	*Derived from 2026 budget (€71,500 / total income)*											
F&B cost ratio for April (% of restaurant income)	23.0%	*2026 April ratio; April F&B was missing in draft 2027/28*											
Beach minimum spend per person (June-August only)		*Source: Christian - not included in Restaurant Income*											
F&B cost ratio on beach min. spend	39.8%	*2026 budget: F&B cost / Restaurant Income*											
Staff base salaries	No increase	*Source: Christian – tips not in budget*											
Overheads	Held flat vs 2027	*Source: Christian*											
SS Debts 2028	Continues at €20k/month Apr-Sep	*Source: Christian*											
Beach occupancy & days (2027/28)													
	Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	
Open days	31	28	31	30	31	30	31	31	30	31	30	31	
Occupancy (Source: Christian, based on 2025-26 actuals)	-	-	-	-						-	-	-	
Min. spend applies (1 = yes)	0	0	0	0	0	1	1	1	0	0	0	0	

COTTON BEACH CLUB, IBIZA - Budget 2026

€	January	February	March	April	May	June	July	August	September	October	November	December	Total
Restaurant Income				54,800	182,961	380,077	507,318	453,717	212,286	120,323			**1,911,482**
Beach Income					71,467	190,627	248,106	222,048	83,983				**816,231**
Events Income					100,000	80,000			90,000	50,000			**320,000**
Rooftop Sun Lounge					40,000	60,000	60,000	60,000	40,000				**260,000**
TOTAL INCOME	**-**	**-**	**-**	**54,800**	**394,429**	**710,704**	**815,424**	**735,765**	**426,269**	**170,323**	**-**	**-**	**3,307,714**
FIXED COSTS													
Rent	**-**	**-**	**-**	**56,000**	**31,750**	**105,186**	**55,752**	**31,750**	**-**	**-**	**-**	**-**	**280,438**
Building Rent				56,000		50,000							**106,000**
Beach Rental					31,750	55,186	55,752	31,750					**174,438**
Insurances	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**10,200**
Business insurance	850	850	850	850	850	850	850	850	850	850	850	850	**10,200**
Supplies	**955**	**955**	**1,255**	**1,555**	**2,755**	**6,055**	**6,155**	**5,855**	**7,555**	**1,355**	**955**	**1,255**	**36,660**
Phone, Wifi & Alarm	555	555	555	555	555	555	555	555	555	555	555	555	**6,660**
Electricity, water & gas	400	400	700	1,000	2,200	5,500	5,600	5,300	7,000	800	400	700	**30,000**
Banking and Similar Services	**200**	**200**	**200**	**2,800**	**8,200**	**12,800**	**19,700**	**19,000**	**8,400**	**2,000**	**200**	**200**	**73,900**
CC Commission				2,600	8,000	12,600	19,500	18,800	8,200	1,800			**71,500**
Bank Costs	200	200	200	200	200	200	200	200	200	200	200	200	**2,400**
VARIABLE COSTS													
Food & Beverage				**12,604**	**90,719**	**163,462**	**187,547**	**169,226**	**98,042**	**39,174**			**760,774**
Staff	**8,800**	**8,800**	**8,800**	**60,195**	**175,365**	**202,699**	**201,502**	**201,957**	**137,972**	**114,214**	**8,800**	**8,800**	**1,137,904**
Net salaries	7,040	7,040	7,040	48,156	140,292	162,159	161,202	161,566	110,378	91,371	7,040	7,040	**910,323**
Social Security	1,760	1,760	1,760	12,039	35,073	40,540	40,300	40,391	27,594	22,843	1,760	1,760	**227,581**
SS Debts				**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**				**120,000**
Other costs	**2,000**	**2,000**	**14,500**	**87,000**	**82,000**	**82,000**	**82,000**	**82,000**	**82,000**	**15,000**	**10,000**	**10,000**	**550,500**
Repairs & maintenance				15,000	10,000	10,000	10,000	10,000	10,000				**65,000**
Professional services*	2,000	2,000	2,000	13,000	13,000	13,000	13,000	13,000	13,000	10,000	10,000	10,000	**114,000**
Marketing, PR & Promotion				8,000	8,000	8,000	8,000	8,000	8,000				**48,000**
Furniture/decoration				5,000	5,000	5,000	5,000	5,000	5,000				**30,000**
Djs				3,000	3,000	3,000	3,000	3,000	3,000				**18,000**
Debt Payments - Nirvana				34,000	34,000	34,000	34,000	34,000	34,000				**204,000**
Entertainment				4,000	4,000	4,000	4,000	4,000	4,000				**24,000**
Others			12,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000			**47,500**
TOTAL COSTS	**12,805**	**12,805**	**25,605**	**241,004**	**411,639**	**593,052**	**573,506**	**530,638**	**354,819**	**172,593**	**20,805**	**21,105**	**2,970,376**
BALANCE	**(12,805)**	**(12,805)**	**(25,605)**	**(186,204)**	**(17,210)**	**117,652**	**241,917**	**205,127**	**71,450**	**(2,270)**	**(20,805)**	**(21,105)**	**337,337**
**Administrative agency, lawyer, accounting firms*													

COTTON BEACH CLUB, IBIZA - Budget 2027 (revised)

€	January	February	March	April	May	June	July	August	September	October	November	December	Total
Restaurant Income				59,782	199,594	431,905	576,497	515,588	231,584	131,262			**2,146,213**
Beach Income - bed hire (€115/bed)	-	-	-	-	154,008	176,985	192,510	192,510	149,040	-	-	-	**865,053**
Beach min. spend €50 (Jun-Aug)	-	-	-	-	-	76,950	83,700	83,700	-	-	-	-	**244,350**
Events Income					100,000	80,000			100,000	80,000			**360,000**
Rooftop Sun Lounge					50,000	70,000	70,000	70,000	50,000				**310,000**
TOTAL INCOME	**-**	**-**	**-**	**59,782**	**503,602**	**835,840**	**922,707**	**861,798**	**530,624**	**211,262**	**-**	**-**	**3,925,616**
FIXED COSTS													
Rent	**-**	**-**	**-**	**56,000**	**31,750**	**105,186**	**55,752**	**31,750**	**-**	**-**	**-**	**-**	**280,438**
Building Rent				56,000		50,000							**106,000**
Beach Rental					31,750	55,186	55,752	31,750					**174,438**
Insurances	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**10,200**
Business insurance	850	850	850	850	850	850	850	850	850	850	850	850	**10,200**
Supplies	**955**	**955**	**1,255**	**1,555**	**2,755**	**6,055**	**6,155**	**5,855**	**7,555**	**1,355**	**955**	**1,255**	**36,660**
Phone, Wifi & Alarm	555	555	555	555	555	555	555	555	555	555	555	555	**6,660**
Electricity, water & gas	400	400	700	1,000	2,200	5,500	5,600	5,300	7,000	800	400	700	**30,000**
Banking and Similar Services	**200**	**200**	**200**	**1,492**	**11,086**	**18,268**	**20,145**	**18,829**	**11,670**	**4,767**	**200**	**200**	**87,257**
CC Commission (% of income)	-	-	-	1,292	10,886	18,068	19,945	18,629	11,470	4,567	-	-	**84,857**
Bank Costs	200	200	200	200	200	200	200	200	200	200	200	200	**2,400**
VARIABLE COSTS													
Food & Beverage				**13,750**	105,265	193,133	223,651	201,909	116,392	52,815			**906,915**
F&B cost – beach min. spend	**-**	**-**	**-**	**-**	**-**	**30,626**	**33,313**	**33,313**	**-**	**-**	**-**	**-**	**97,252**
Staff	**8,800**	**8,800**	**8,800**	**68,195**	**195,365**	**212,699**	**221,502**	**219,957**	**157,972**	**134,214**	**8,800**	**8,800**	**1,253,904**
Net salaries	7,040	7,040	7,040	54,556	156,292	170,159	177,202	175,966	126,378	107,371	7,040	7,040	**1,003,123**
Social Security	1,760	1,760	1,760	13,639	39,073	42,540	44,300	43,991	31,594	26,843	1,760	1,760	**250,781**
SS Debts				20,000	20,000	20,000	20,000	20,000	20,000				**120,000**
Other costs	**2,000**	**2,000**	**27,000**	**57,000**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**	**19,000**	**10,000**	**10,000**	**387,000**
Repairs & maintenance				15,000	10,000	10,000	10,000	10,000	10,000				**65,000**
Professional services*	2,000	2,000	2,000	13,000	13,000	13,000	13,000	13,000	13,000	10,000	10,000	10,000	**114,000**
Marketing, PR & Promotion				8,000	8,000	8,000	8,000	8,000	8,000				**48,000**
Furniture/decoration				5,000	5,000	5,000	5,000	5,000	5,000				**30,000**
Djs				3,000	3,000	3,000	3,000	3,000	3,000				**18,000**
Entertainment				4,000	4,000	4,000	4,000	4,000	4,000				**24,000**
Others			25,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000			**88,000**
TOTAL COSTS	**12,805**	**12,805**	**38,105**	**218,842**	**419,071**	**638,817**	**633,368**	**584,463**	**366,439**	**213,001**	**20,805**	**21,105**	**3,179,626**
BALANCE	**(12,805)**	**(12,805)**	**(38,105)**	**(159,060)**	**84,531**	**197,023**	**289,339**	**277,335**	**164,185**	**(1,739)**	**(20,805)**	**(21,105)**	**745,990**
**Administrative agency, lawyer, accounting firms*													
Orange cells = revised in this version (beach income rebuilt from capacity: 54 beds × €115 × occupancy, plus €													

COTTON BEACH CLUB, IBIZA - Budget 2028 (revised)

€	January	February	March	April	May	June	July	August	September	October	November	December	Total
Restaurant Income				64,764	216,227	449,182	599,557	536,212	250,883	142,200			**2,259,024**
Beach Income – bed hire (€115/bed)	-	-	-	-	154,008	176,985	192,510	192,510	149,040	-	-	-	**865,053**
Beach min. spend €50 (Jun–Aug)	-	-	-	-	-	76,950	83,700	83,700	-	-	-	-	**244,350**
Events Income					110,000	99,000			110,000	88,000			**407,000**
Rooftop Sun Lounge					50,000	70,000	70,000	70,000	50,000				**310,000**
TOTAL INCOME	**-**	**-**	**-**	**64,764**	**530,235**	**872,117**	**945,767**	**882,422**	**559,923**	**230,200**	**-**	**-**	**4,085,427**
FIXED COSTS													
Rent	**-**	**-**	**-**	**56,000**	**31,750**	**105,186**	**55,752**	**31,750**	**-**	**-**	**-**	**-**	**280,438**
Building Rent				56,000		50,000							**106,000**
Beach Rental					31,750	55,186	55,752	31,750					**174,438**
Insurances	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**850**	**10,200**
Business insurance	850	850	850	850	850	850	850	850	850	850	850	850	**10,200**
Supplies	**955**	**955**	**1,255**	**1,555**	**2,755**	**6,055**	**6,155**	**5,855**	**7,555**	**1,355**	**955**	**1,255**	**36,660**
Phone, Wifi & Alarm	555	555	555	555	555	555	555	555	555	555	555	555	**6,660**
Electricity, water & gas	400	400	700	1,000	2,200	5,500	5,600	5,300	7,000	800	400	700	**30,000**
Banking and Similar Services	**200**	**200**	**200**	**1,600**	**11,662**	**19,052**	**20,644**	**19,275**	**12,303**	**5,176**	**200**	**200**	**90,711**
CC Commission (% of income)	-	-	-	1,400	11,462	18,852	20,444	19,075	12,103	4,976	-	-	**88,311**
Bank Costs	200	200	200	200	200	200	200	200	200	200	200	200	**2,400**
VARIABLE COSTS													
Food & Beverage				**14,896**	111,924	202,202	229,416	207,065	123,716	57,550			**946,769**
F&B cost – beach min. spend	**-**	**-**	**-**	**-**	**-**	**30,626**	**33,313**	**33,313**	**-**	**-**	**-**	**-**	**97,252**
Staff	**8,800**	**8,800**	**8,800**	**68,195**	**195,365**	**212,699**	**221,502**	**219,957**	**157,972**	**134,214**	**8,800**	**8,800**	**1,253,904**
Net salaries	7,040	7,040	7,040	54,556	156,292	170,159	177,202	175,966	126,378	107,371	7,040	7,040	**1,003,123**
Social Security	1,760	1,760	1,760	13,639	39,073	42,540	44,300	43,991	31,594	26,843	1,760	1,760	**250,781**
SS Debts				**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**				**120,000**
Other costs	**2,000**	**2,000**	**27,000**	**57,000**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**	**19,000**	**10,000**	**10,000**	**387,000**
Repairs & maintenance				15,000	10,000	10,000	10,000	10,000	10,000				**65,000**
Professional services*	2,000	2,000	2,000	13,000	13,000	13,000	13,000	13,000	13,000	10,000	10,000	10,000	**114,000**
Marketing, PR & Promotion				8,000	8,000	8,000	8,000	8,000	8,000				**48,000**
Furniture/decoration				5,000	5,000	5,000	5,000	5,000	5,000				**30,000**
Djs				3,000	3,000	3,000	3,000	3,000	3,000				**18,000**
Entertainment				4,000	4,000	4,000	4,000	4,000	4,000				**24,000**
Others			25,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000			**88,000**
TOTAL COSTS	**12,805**	**12,805**	**38,105**	**220,096**	**426,305**	**648,670**	**639,631**	**590,064**	**374,397**	**218,145**	**20,805**	**21,105**	**3,222,934**
BALANCE	**(12,805)**	**(12,805)**	**(38,105)**	**(155,332)**	**103,930**	**223,446**	**306,136**	**292,357**	**185,526**	**12,055**	**(20,805)**	**(21,105)**	**862,494**
**Administrative agency, lawyer, accounting firms*													
Orange cells = revised in this version (beach income rebuilt from capacity: 54 beds × €115 × occupancy, plus €													

Cotton

BEACH CLUB

FOR MORE INFORMATION PLEASE CONTACT:

Chris Cotton

Lifestyle Concept Creator

+34 633 622 000
christian@cottonlifestyle.com
www.cottonlifestyle.com

