Established 1903

A MEMBER OF THE SCOTTISH RUGBY UNION

GROUNDS:
Coats Park,
Cambuslang G72 8AH
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CAMBUSLANG RUGBY & SPORTS CLUB

(Community Amateur Sports Club - reg. CASC 01416)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

JOHN MURPHY AND COMPANY (SCOTLAND) LIMITED
CHARTERED ACCOUNTANTS
CASTLE CHAMBERS
67 MAIN STREET
BOTHWELL
GLASGOW G71 8ER

CAMBUSLANG RUGBY & SPORTS CLUB

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CAMBUSLANG RUGBY & SPORTS CLUB
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
INCOME					
Bar Sales			81,871		80,190
Less Purchases		(35,053)		(39,928)	
Stock Adjustment		(1,500)		(661)	
Cost of Sales			(33,553)		(39,267)
Gross Profit/(Loss)		*59%*	48,318	*51%*	40,923
Less Staffing costs		(32,306)		(28,673)	
Consumables		(1,047)		(1,195)	
Stocktaker		(480)		(400)	
			(33,833)		(30,268)
Net Bar Profit/Loss)			14,485		10,655
Sections Levy	*1*		53,910		56,645
Other Income	*2*		101,611		43,427
TOTAL INCOME			170,006		110,727
EXPENDITURE					
Administration Costs	*3*	60,250		74,341	
Clubhouse Maintenance	*4*	8,429		9,725	
Grounds Maintenance	*5*	9,249		7,367	
Other Expenditure	*6*	104,202		18,574	
TOTAL EXPENDITURE			182,130		110,007
Operating Surplus/(Deficit)			(12,124)		720
Finance Costs	*7*		(869)		(1,096)
Depreciation	*8*		(5,000)		(5,000)
Surplus/(Deficit) For Year			(17,993)		(5,376)
Surplus/(Deficit) Brought Forward			3,996		4,372
Transfered from Capital Reserve	*11*		5,000		5,000
Retained Surplus/(Deficit)			(8,997)		3,996

CAMBUSLANG RUGBY & SPORTS CLUB
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets	*9*		91,852		96,852
Current Assets					
Bar Stocks		6,000		4,500	
Debtor	*10*	-		-	
Cash at Bank		14,298		15,237	
Cash on hand		1,017		1,017	
		21,315		20,754	
Current Liabilities					
Trade Creditors (incl. TCB)		4,613		3,865	
Bank Overdraft		-		-	
Vat recoverable		(1,801)		(4,368)	
Paye & Nic		2,217		1,171	
Accrued Charges	*11*	7,450		1,750	
		12,479		2,418	
Net Current Assets/(Liabilities)			8,836		18,336
Term Loans	*12*		(17,833)		(14,340)
Total Net Assets			82,855		100,848
Represented by:					
Capital Reserve	*13*		91,852		96,852
Retained surplus/(deficit)			(8,997)		3,996
			82,855		100,848

F Mulligan President

M Gregor Treasurer

The accounts on pages 1 to 5 have been prepared after review of the club accounts and accounting records and from explanations and information supplied to us, and are in accordance therewith.

John Murphy & Company (Scotland) Ltd.
Chartered Accountants
Glasgow
28th April 2025

		2025	2024
		£	£
1 ***Sections Levy***			
Cambuslang RFC (Seniors)		12,000	30,500
Cambuslang RFC (Juniors)		12,000	-
Gym Club		11,850	10,200
Gaelic Football		9,000	8,000
Rugby League		2,500	2,500
Harriers		4,000	3,500
Aerobics		-	910
Weight Classes		2,560	1,035
		53,910	56,645

		2025	2024
		£	£
2 ***Other Income***			
SRU Central Heating Grant		50,000	-
Land Trust Grant	*(tractor)*	19,750	-
Energy Saving Trust Grant	*(floodlights)*	18,713	-
SLC Eco Grant	*(electric cooker etc)*	4,248	
Cambuslang RFC (Juniors)	*(floodlights and aerator)*	1,060	22,290
SRU Grant (fence)		-	2,182
BT Rentals		5,500	7,000
Pich and Room Rental		1,530	2,635
Fund Raising and Donations		810	9,320
		101,611	43,427

	2025	2024
	£	£
3 ***Administration Costs***		
Electricity	20,137	31,015
Gas	7,804	13,603
Cleaning	9,511	8,427
Rates (water & council)	7,798	7,169
Waste Collection	6,322	4,239
Insurance	2,102	3,704
Sponsorship Expenses	1,248	-
Telephones	600	457
Office Supplies	948	126
Accountancy	825	750
Catering	643	-
Legal Fees	-	3,120
Bar License	-	180
Bar Entertainment (TV)	1,020	159
Pitch Rental	225	300
Computer costs	1,017	792
General Expenses	50	300
	60,250	74,341

4 ***Clubhouse Maintenance***

This represents sundry annual expenditure to maintain the existing club facilities

5 ***Grounds Maintenance***

The figure includes the annual expenditure to maintain the existing club grounds; grass cutting, seeding and feeding etc. being the main components

6 *Other Expenditure*

The account includes for any exceptional expenditure on unforseen costs or specific projects undetaken by the Sports Club. Funding for these projects are identified in Other Income (Note 2 above). For this period they are as follows;

	2025	2024
	£	£
Floodlights to 2nd xv park	24,352	18,574
Central Heating System	51,592	
New Tractor etc	21,890	
SLC Eco Expenditure	4,248	
Ground Aerator	2,120	
	104,202	18,574

7 *Finance Costs*

	2025	2024
	£	£
Interest on RBS Bounce Back Loan	334	592
Bank Charges	535	504
	869	1,096

8 *Depreciation*

The depreciation charge (see Note 9 below) is calculated to write off the asset over its useful life.

9 *Fixed Assets*

	Land	Clubhouse	Fixtures & Fittings	Equipment	Total
	£	£	£	£	£
COST					
At 1 April 2024	143,879	811,034	39,367	11,843	1,006,123
Additions					-
At 31 March 2025	143,879	811,034	39,367	11,843	1,006,123
GRANTS RECEIVED					
At 1 April 2024	126,041	564,700			690,741
Additions					-
At 31 March 2025	126,041	564,700	-	-	690,741
DEPRECIATION					
At 1 April 2024		167,320	39,367	11,843	218,530
Charge for year		5,000			5,000
At 31 March 2025		172,320	39,367	11,843	223,530
Net Book Value at 31 March 2025	17,838	74,014	-	-	91,852
Net Book Value at 31 March 2024	17,838	79,014	-	-	96,852

10 ***Debtors***

	2025	2024
	£	£
There were no material Debtors at the year end	-	-

11 ***Accruals***

		2025	2024
		£	£
Accruals are in respect of	Accountancy	750	750
	Heat & Light	6,700	1,000
		-	-
		7,450	1,750

12 ***Term Loans***

	2025	2024
	£	£
RBS Bounce Back Loan		
The Club has received a loan under the Governments Bounce Back Scheme which was intended to assist with the reopening of the Club after lockdown. Combined interest and principal repayments of £207 p.c.m have been made during the year.	12,186	14,340
Energy Saving Trust Loan		
To help fund the new floodlights on the 2nd xv park the Club received an Energy Saving Trust Loan of £6237 with monthly repayments of £67 pcm. It is repayable over 8 years with a **zero** percent interest rate.	5,647	-
	17,833	14,340

13 ***Capital Reserve***

	2025	2024
	£	£
Balance at beginning of year	96,852	101,852
Less Transferred to Revenue Reserve	(5,000)	(5,000)
Balance at end of year	91,852	96,852

CAMBUSLANG RUGBY CLUB
INCOME and EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
INCOME				
SRU Grants	15,177			10,642
Sponsorship (net)	12,000			10,500
Friends of Cambuslang	1,200			1,520
Junior Section Levy	12,000			-
RBS Sponsor	-			3,500
Programme Sponsors/Sales	594			416
Memberships	6,873			7,601
Fund Raising/Raffles	392			
Match Fees	-			706
Dev Off Funding;				
SRU Grants	10,000			6,666
South Lanarkshire Council	2,500			5,000
Junior Section	4,000			3,750
Add Grants B/Fwd	-			4,317
100 Club	170			204
Bank Interest	189			159
Sale of Kit	35			
Bus Income				
Ticket/Programme Income	-	65,130		
		65,130		54,981
EXPENDITURE				
Section Levy to Sports Clul	24,000		30,500	
Dev Officer Salary Costs	19,100		21,658	
100 Club Payouts	-		500	
SRU Grant to Sports Club			5,500	
SRU Grant to Juniors	1,600		-	
Equipment & Repairs			398	
Physio	4,521		3,877	
Printing Costs	217		19	
Umbrellas (net cost)			482	
Hospitality/Catering	1,578		719	
Travel Expenses	1,600		1,000	
Laundry	976		748	
Laptop computer	-		279	
Team Coach	9,327		9,307	
Players Kit and supplies	4,196		225	
Picture Framing/Trophies e	555		330	
Weights Room Exp	290			
SIM Card	44			
Bank Charges	263		302	
Pitch Rental	177		215	
Growth & Dev. Costs	483			
		68,927		76,059
Surplus/(Deficit) for Year		(3,797)		(21,078)
Reserves brought forward		29,246		50,324
Reserves carried forward		25,449		29,246
Represented by:-				
Bank Current Account		9,424		13,580
Bank Reserve Account		10,888		10,725
Jim Waters Memorial Fund		1,926		1,900
100 Club Bank Account		3,211		3,041
Less Grants in Advance				
		25,449		29,246