Established 1903

A MEMBER OF THE
SCOTTISH RUGBY
UNION

**GROUNDS:**
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# CAMBUSLANG RUGBY AND SPORTS CLUB

# MANAGEMENT ACCOUNTS

# FOR 3 MONTH PERIOD TO

# 30th JUNE 2025

# Introduction

The first quarter of the financial year has seen the Club complete a more rigorous and essential grounds maintenance programme consisting of sanding, verti-draining and seeding. The benefits of this should be there for all to see. The work by the Grounds Convenor (Scott) has to be acknowledged and appreciated. These badly needed works will help the Club over the coming season with their greatly increased usage. These close season ground works have to be maintained over the coming years otherwise we regress to a bog standard playing surface which is not acceptable in this day and age. Our facilities at Coats Park is what will sustain the success for all its member clubs; primarily rugby union. Thankfully the Club has found the resources to carry out these works at a cost of c.£12k.

However, the timing of the close season works has put considerable strain on the Clubs cash flows and the Rugby(seniors) and (juniors) have thankfully advanced their section levy by £11k to ensure those costs could be carried out timeously. In future the Club should approach other affiliated sections to agree an earlier settlement of their annual levy. Personally I'd like to see all sections settling their levy in the first quarter of the year. This is something that the Committee should discuss going forward.

With Rugby Union commencing in the near future the Club (and its bar) should see increased usage and start to generate a more positive cash flow. The Gross Bar Profit continues at the 60% level which helped lasts years' end of year results. This margin has to be maintained otherwise Section Levies will increase. The more money and profit generated by the Bar, the less pressure there will be on levies. Fact!

The Club continues to wrestle with the cost of its Gas and Electricity usage. A more detailed and belligerent eye has to be kept on any wastage of energy. Our current contract ensures a value for money deal but it's our usage that has to be minimised. Heating and and lighting should be closely monitored and managed by all sections.

A successful coming season at Coats Parks for all Sections should help keep the Clubs head well above water. But watch this space!!

G Shepherd
Committee Member Without Portfolio

**INCOME AND EXPENDITURE**

**For 3 Month Period to** **30.06.25**

| | Notes | Actual to 30.06.25 | | Budget for Year | |
|---|---|---|---|---|---|
| **INCOME** | | £ | | £ | |
| Gross Bar Profit | 1 | 12127 | 61% | 49000 | 60% |
| Staffing costs | | -10441 | | -33000 | |
| Consumables | | -447 | | -1000 | |
| Stocktaker/License | | 0 | | -600 | |
| | | -10888 | | -34600 | |
| Net Bar Profit/Loss(-) | | 1239 | | 14400 | |
| Sections Levy | 2 | 18320 | | 55500 | |
| Other Income (Grants etc) | 3 | 2092 | | 8500 | |
| **TOTAL INCOME** | | 21651 | | 78400 | |
| **EXPENDITURE** | | | | | |
| Administration Costs | 4 | 16100 | | 54710 | |
| Clubhouse Maintenance | 5 | 1475 | | 8000 | |
| Grounds Maintenance | 6 | 10630 | | 15000 | |
| Loan Repayments | 7 | 817 | | 3300 | |
| Other Costs | 8 | 0 | | 0 | |
| **TOTAL EXPENDITURE** | | 29022 | | 81010 | |
| **SURPLUS/DEFICIT(-) FOR PERIOD** | | -7371 | | -2610 | |
| **SURPLUS/DEFICIT(-) B/FWD** | 9 | -8997 | | -8997 | |
| **SURPLUS/DEFICIT(-) C/FWD** | | -16368 | | -11607 | |
| **Represented By :** | | | | | |
| **Current Assets:** | | £ | | £ | |
| Bar Stock (estimated) | 10 | 6000 | | 6000 | |
| VAT Recoverable | 11 | 1163 | | 0 | |
| Debtors | 11 | 0 | | 0 | |
| Cash on Hand | | 1017 | Tills etc | 1017 | |
| Bank Account/Overdraft (+/-) | 12 | 12304 | | 5209 | |
| | | 20484 | | 12226 | |
| Less Current Liabilities | 13 | -19019 | | -6000 | |
| **NET CURRENT ASSETS** | | 1465 | | 6226 | |
| RBS Loan | 14 | -12186 | | -12186 | |
| Energy Loan | 14 | -5647 | | -5647 | |
| **NET ASSETS** | | -16368 | | -11607 | |

**NOTES TO ACCOUNTS** — **BUDGET HOLDER**

**1 Gross Bar Profit** — **Bar Conv.**

Gross Bar Profit from both bars has been calculated as follows:

| | Actual to 30.06.25 £ | | Budget for Year £ | |
|---|---|---|---|---|
| Bar Sales: Members | 9054 | | 38000 | |
| Function | 10944 | | 44000 | |
| | 19998 | | 82000 | |
| Less: | | | | |
| Purchases | 7871 | | 33000 | |
| Opening Stock | 6000 | | 6000 | |
| Less Closing stock (est) | -6000 | | -6000 | |
| Cost of Sales | 7871 | | 33000 | |
| **Gross Bar Profit** | **12127** | **61%** | 49000 | 60% |

**2 Section Levies** — **Treasurer**

Section Levies received to date are as follows :

| | Actual to 30.06.25 £ | Budget for Year £ |
|---|---|---|
| Rugby (Seniors) | 8000 | 12000 |
| Rugby (Iuniors) | 3000 | 12000 |
| Gaelic Football | 3000 | 9000 |
| Exercise classes | 320 | 2000 |
| Harriers | 0 | 4000 |
| Australian Rules | 0 | 2000 |
| Rugby League | 1000 | 2500 |
| Gym Club | 3000 | 12000 |
| | 18320 | 55500 |

Rugby (Seniors) levy is represented by Sponsorship and Donations receive

**3 Other Income** — **Treasurer**

Other Income is made up of the following:

| | Actual to 30.06.25 £ | Budget for Year £ |
|---|---|---|
| Room/Pitch rentals | 1200 | 1000 |
| Fund Raising/Donations | | 1000 |
| Catering Income | 892 | 1000 |
| Telecom Mast Rental | | 5500 |
| | 2092 | 8500 |

4 **Administration Costs** — **Treasurer**

Central administration costs to date are as follows:

| | Actual to 30.06.25 £ | Budget for Year £ |
|---|---|---|
| Electricity | 5574 | 15000 |
| Gas | 2088 | 8000 |
| Property Rates | 593 | 3000 |
| Water Rates | 1415 | 5000 |
| Insurance | 703 | 2500 |
| Cleaning | 2431 | 9000 |
| Telephones | 169 | 500 |
| Waste Collection | 943 | 6000 |
| Legal Fees | 0 | 0 |
| Office Supplies | 0 | 1000 |
| Audit & Accounts | 825 | 900 |
| Computer(SAGE) | 366 | 1000 |
| Miscellaneous Costs | 0 | 0 |
| TV Licenses | 0 | 160 |
| Premier TV Sports | 0 | 0 |
| Sponsorship Exp | 198 | 1000 |
| Catering | 376 | 600 |
| Pitch rental | 150 | 250 |
| DR Card M/c | 150 | 50 |
| Bank ch's | 127 | 750 |
| | 16100 | 54710 |

5 **Clubhouse Maintenance** — **House Conv.**

Expenditure to date includes for the day to day repair cost of the Clubhouse.

6 **Grounds Maintenance** — **Grounds Conv.**

This years grounds expenditure to date includes grass cutting, seeding, feeding and verti draining.

7 **Loan Repayments** — **Treasurer**

The Club has taken advantage of the HM Governments 'Bounce Back' Loan Scheme Repayments of £207 pcm are currently being paid to service this loan.

To assist with funding the new 2nd xv floodlights a loan of £6237 was received from Energy Loan. It has zero % interest and repayable at £67pcm over the the next 8 years.

**8 Other Costs** **Treasurer**

This accont will reflect any unforseen costs or special projects undertaken by the Sports Club. Funding for these projects should be identified in the income side of the Accounts (Note 3 above). For this period they are as follows;

| | Actual to 30.06.25 | Budget for Year |
|---|---|---|
| N/A | 0 | 0 |
| | 0 | 0 |

**9 Deficit B/Fwd** **Treasurer**

The funding surplus was identified in the Annual Accounts to 31/03/24 and reflected in Net Assets/(Liabilities) of (£8997)

**10 Bar Stock** **Bar Con.**

The estimated stock valuation at the end of the period is £6000

**11 Debtor**

The Club has no material Debtors at the end of the period other than an expected VAT Receipts.

**12 Bank Account** **Treasurer**

The Club no longer has an overdraft facility of £8k.

**13 Creditors** **Treasurer**

The figure comprises the following short term liabilities.

| | £ | |
|---|---|---|
| Trade Creditors | 13400 | *ground works etc* |
| Paye & Nic | 3169 | |
| Gas and Elec. | 1000 | |
| Sundry Creditors | 1450 | |
| **Total Creditors** | 19019 | |

**14 RBS Bounce Back Loan** **Treasurer**

The Club received a loan of £20k under HM Governments Bounce Back Scheme. Repayment of £207pcm are currently being made to service this loan. It has a minimal interest rate, repayable over 10 years and can be repaid anytime. This money has gone towards the Grounds drainage system costing £45k, which was completed in May 2021

**Energy Loan**

To help fund the new Floodlights on the 2nd XV pitch the Club has received a zero % Energy Loan of £6237 with monthly repayments of £67pcm. It is intended to repay this loan as soon as practically possible