Established 1903

A MEMBER OF THE SCOTTISH RUGBY UNION

GROUNDS:
Coats Park,
Cambuslang G72 8AH
Tel: 0141 647 3403
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CAMBUSLANG RUGBY & SPORTS CLUB

(Community Amateur Sports Club - reg. CASC 01416)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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 2026

	Notes	2026		2025	
		£	£	£	£
INCOME					
Bar Sales			77,488		81,871
Less Purchases		(31,312)		(35,053)	
Stock Adjustment		(1,000)		(1,500)	
Cost of Sales			(32,312)		(33,553)
Gross Profit/(Loss)		*58%*	45,176	*59%*	48,318
Less Staffing costs		(33,481)		(32,306)	
Consumables		(835)		(1,047)	
Stocktaker		(330)		(480)	
			(34,646)		(33,833)
Net Bar Profit/Loss)			10,530		14,485
Sections Levy	*1*		51,390		53,910
Other Income	*2*		14,853		101,611
TOTAL INCOME			76,773		170,006
EXPENDITURE					
Administration Costs	*3*	56,658		60,250	
Clubhouse Maintenance	*4*	5,213		8,429	
Grounds Maintenance	*5*	16,620		9,249	
Other Expenditure	*6*	-		104,202	
TOTAL EXPENDITURE			78,491		182,130
Operating Surplus/(Deficit)			(1,718)		(12,124)
Finance Costs	*7*		(2,425)		(869)
Depreciation	*8*		(5,000)		(5,000)
Surplus/(Deficit) For Year			(9,143)		(17,993)
Surplus/(Deficit) Brought Forward			(8,997)		3,996
Transfered from Capital Reserve	*11*		5,000		5,000
Retained Surplus/(Deficit)			(13,140)		(8,997)

CAMBUSLANG RUGBY & SPORTS CLUB
BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed Assets	*9*		86,852		91,852
Current Assets					
Bar Stocks		5,000		6,000	
Debtor	*10*	-		-	
Cash at Bank		6,545		14,298	
Cash on hand		1,017		1,017	
		12,562		21,315	
Current Liabilities					
Trade Creditors (incl. TCB)		1,785		4,613	
Bank Overdraft		-		-	
Vat Payable/Recoverable(+/-)		1,601		(1,801)	
Paye & Nic		3,026		2,217	
Accrued Charges	*11*	4,450		7,450	
		10,862		12,479	
Net Current Assets/(Liabilities)			1,700		8,836
Term Loans	*12*		(14,840)		(17,833)
Total Net Assets			73,712		82,855
Represented by:					
Capital Reserve	*13*		86,852		91,852
Retained surplus/(deficit)			(13,140)		(8,997)
			73,712		82,855

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
10th April 2026

		2026	2025
		£	£
1 *Sections Levy*			
Cambuslang RFC (Seniors)		15,000	12,000
Cambuslang RFC (Juniors)		12,000	12,000
Gym Club		7,500	11,850
Gaelic Football		9,000	9,000
Rugby League		1,500	2,500
Harriers		4,000	4,000
Australian Rules		1,650	-
Exercise Classes		740	2,560
		51,390	53,910

		2026	2025
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
Cabin & Catering Income		6,333	-
less Cabin & Catering Costs		(5,360)	-
BT Mast Rental		5,500	5,500
Pitch and Room Rental	*(Network Rail etc)*	6,080	1,530
Fund Raising and Donations	*(Burns Supper & Ladies Lunch)*	2,300	810
		14,853	101,611

	2026	2025
3 *Administration Costs*	£	£
Electricity	17,412	20,137
Gas	8,998	7,804
Cleaning	9,697	9,511
Rates (water & council)	8,749	7,798
Waste Collection	4,469	6,322
Insurance	2,428	2,102
Sponsorship Expenses	549	1,248
Telephones	631	600
Office Supplies	19	948
Accountancy	825	825
Catering	-	643
Legal Fees	-	-
Bar License	349	-
Bar Entertainment (TNT)	837	1,020
Pitch Rental	375	225
Computer costs	1,320	1,017
General Expenses		50
	56,658	60,250

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;

	2026	2025
	£	£
Floodlights to 2nd xv park	-	24,352
Central Heating System	-	51,592
New Tractor etc	-	21,890
SLC Eco Expenditure	-	4,248
Ground Aerator	-	2,120
	-	104,202

7 *Finance Costs*

	2026	2025
	£	£
Interest on RBS Bounce Back Loan	280	334
Bank & Card Charges	2,145	535
	2,425	869

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 2025	143,879	811,034	39,367	11,843	1,006,123
Additions					-
At 31 March 2026	143,879	811,034	39,367	11,843	1,006,123
7					
GRANTS RECEIVED					
At 1 April 2025	126,041	564,700			690,741
Additions					-
At 31 March 2026	126,041	564,700	-	-	690,741
DEPRECIATION					
At 1 April 2025		172,320	39,367	11,843	223,530
Charge for year		5,000			5,000
At 31 March 2026		177,320	39,367	11,843	228,530
Net Book Value at 31 March 2026	17,838	69,014	-	-	86,852
Net Book Value at 31 March 2025	17,838	74,014	-	-	91,852

10 *Debtors*

	2026	2025
	£	£
There were no material Debtors at the year end	-	-

11 *Accruals*

		2026	2025
		£	£
Accruals are in respect of	Accountancy	750	750
	Heat & Light	3,700	6,700
		-	-
		4,450	7,450

12 *Term Loans*	2026	2025
	£	£
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.	**9,978**	**12,186**
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 £67pcm It is repayable over 8 years with a zero percent interest rate.	**4,862**	**5,647**
	14,840	**17,833**

13 *Capital Reserve*	2026	2025
	£	£
Balance at beginning of year	**91,852**	**96,852**
Less Transferred to Revenue Reserve	**(5,000)**	**(5,000)**
Balance at end of year	**86,852**	**91,852**

CAMBUSLANG RUGBY CLUB
INCOME and EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
INCOME				
SRU Grants	25,386			15,177
Sponsorship	10,000			12,000
Friends of Cambuslang	1,100			1,200
Junior Section Levy	12,000			12,000
Player Sponsorship	3,050			-
Programme Sponsors & Sales	1,988			594
Memberships	9,469			6,873
Fund Raising/Raffles(net)	894			392
Match Fees	-			-
Dev Officer Funding;				
SRU Grants(25/26)	9,000			10,000
SLC Grant(school)(25/26)	7,500			2,500
Junior Section(25/26)	3,375			4,000
SLC Grant(school)(24/25)	7,500			-
100 Club	145			170
Bank Interest	130			189
Sale of Kit	395			35
Bus Income	-			-
International Ticket Income (net)	-	91,932		-
		91,932		65,130
EXPENDITURE				
Section Levy (Seniors)	15,000		12,000	
Section Levy (Juniors)	12,000		12,000	
Dev Officer Salary Costs	28,492		19,100	
Growth & Dev. Costs	3,721		483	
SRU Grant to Juniors	10,350		1,600	
SRU Players Insurance	950			
Player Coach	6,550		9,327	
Physio	4,741		4,521	
Printing Costs	1,124		217	
Sponsorship Expenses	3,295		-	
Hospitality/Catering	1,242		1,578	
Travel Expenses	1,513		1,600	
Laundry	1,089		976	
100 Club Payouts	-		-	
Players Kit and supplies	259		4,196	
Picture Framing/Trophies etc	247		555	
Weights Room Exp	-		290	
SIM Card	90		44	
Bank Charges	321		263	
Pitch Rental	457		177	
		91,441		68,927
Surplus/(Deficit) for Year		491		(3,797)
Reserves brought forward		25,449		29,246
Reserves carried forward		25,940		25,449
Represented by:-				
Bank Current Account		9,640		9,424
Bank Reserve Account		10,997		10,888
Jim Waters Memorial Fund		1,947		1,926
100 Club Bank Account		3,356		3,211
		25,940		25,449