

Linlithgow Rugby Club Ltd  
Profit & Loss Account  
For the year ended 30 April 2020

<b>Income</b>	<b>Notes</b>	<b>2020</b>	<b>2019</b>
Bar	(1)	32,230	25,217
Membership		38323	29703
SRU		26033	37679
Facility Income		24912	26,562
Other Income	(2)	16,118	10,312
Sponsorship & donations	(3)	15079	14397
Fundraising		7,575	16,721
International Tickets	(4)	-416	1,427
Bank Interest		31	24
Merchandise		340	481
Grant Income	(5)	6137	3863
		166362	166386
<b>Expenditure</b>			
Playing & Match Expenditure	(6)	19790	25454
Clubhouse expenses	(7)	36545	35007
Pitch Expenses		5034	5600
Administration	(8)	5375	2452
Bank Charges		2748	2542
Loan Interest		644	366
Staff Costs	(9)	76501	45701
Operating Lease Payments		0	1,716
Depreciation		41752	36680
Amortisation		-18347	-16040
		170042	139478
Surplus / Deficit for year		-3680	26908

Notes

1. Bar is made up of:

Bar Income which includes bar sales, coffee machine and closing stock minus direct expenses, wages.

2. Other Income includes items such as summer camps, proceeds from fun day, playing income (donation from WLC) etc
3. This sum includes a legacy kindly left to the club by a former member for a sum of £10k plus donations made as part of the International ticket sales
4. International tickets, the figure show here is a net figure which is money received from member minus payment to SRU and is an issue with allocation. Overall however ticket sales through the club are down. SRU has changed commission available to clubs and subsequently this has reduced income too
5. Grant Income reflects the first payment from the governments job retention scheme
6. Playing & match expenditure, reflect season early finish. It includes catering costs which are total of all events. It is broken down as follows:
 

Senior section	£1669.81
Youth/ minis	£1641.43
Hospitality	£2997.03
7. Clubhouse Expenses This includes the following:
 

Cleaning	£3691.15
Insurance	£4271.73
Repairs & Maintenance	£5629.46
Power, lighting etc	£5953.6
Telephones	£758.35
Water and Waste	£6617.77
Other (TV packages, fuel costs for mower)	£8689.89
General expenses	££1325.52
8. Administration Costs – higher this year due to inclusion of Accountants fees for payroll admin, consultancy fees in relation to potential charitable status
9. Staff costs include 2 operational staff no longer allocation to direct bar costs. ADO made full time last November.

Linlithgow Rugby Club Ltd  
Detailed balance sheet items

	2020	2019
	£	£
<b>Fixed Assets</b>		
Plant, machinery, buildings	<u>601,398</u>	<u>579,059</u>
<b>Current Assets</b>		
Stocks	3,953	4,617
Other debtors	10,452	15,152
Cash at Bank & in hand	<u>96,909</u>	<u>94,599</u>
	<b><u>111,287</u></b>	<b><u>114,368</u></b>
<b>Creditors: amounts falling due within one year</b>		
Trade payables	1,502	9,495
Capital repayments	5,078	5,078
Other creditors	<u>6</u>	<u>6</u>
	<b><u>6,568</u></b>	<b><u>14,579</u></b>
<b>Creditors: amounts falling due after one year</b>		
Loan capital	<b><u>8,510</u></b>	<b><u>15,238</u></b>
<b>Accruals &amp; deferred Income</b>		
Accruals	3,753	3,813
Grant Funding	<u>367,940</u>	<u>330,221</u>
	<b><u>371,693</u></b>	<b><u>334,034</u></b>
<b>Net Assets</b>	<b><u>325,896</u></b>	<b><u>329,576</u></b>
<b>Capital &amp; Reserves</b>		
Net assets transferred from LRFC	289,775	289,775
Profit & Loss Account	<u>36,121</u>	<u>39,801</u>
	<b><u>325,896</u></b>	<b><u>325,896</u></b>
<b>Profit &amp; Loss Account</b>		
Brought forward	39,801	12,893
(Loss)/Profit	<u>(3,680)</u>	<u>26,908</u>
	<b><u>36,121</u></b>	<b><u>39,801</u></b>