

Linlithgow Rugby Club Ltd



Minutes of 6th Annual General Meeting Thursday 9th June 2022

Those Present

Ken Richardson, Jean McKeown, Ian McLean, Colin Watson, Rob Wakefield, John Smith, Gordon Muir, Colin Wells, Steph Shepherd, Ken Smith, Robin Stevenson, Alan Dowell, Gary Shepherd, David Mitchell, Tom McNeil, Dougie Thomson, Gordon Dixon, Matt Dixon, Dave Porteous, Craig Young, Anne Young, Ian Gibson, Harry Lynch, Barry McKeown.

Apologies

Jon Blundell, Gerry Keating, Ally MacLennan, Stuart Ritchie, Graham Murray, Allastair McLean.

1. **Approval of Minutes of the 5th AGM** (29th July 2021)

The draft minutes have been online on the Club's website for the last year with no comments from anyone. The minutes were approved unanimously.

2. **Report by Ken Richardson, President, on the activities of the Club / Company**

Ken indicated that most of his report was in the **Directors' Report and Financial Statements**, which was published online ahead of the AGM. (This is attached to these minutes). He thanked everyone associated with the wellbeing and running of the Club, particularly with the excellent work in delivering the "Return to Rugby" plan following the Covid-19 pandemic. Successful retention of players at all ages had been a hallmark of this, with a focus on safety and wellbeing of all. The Club had successfully put out teams from the Teeny Tinies (aged 2 to 3) to the over 60s Walking Rugby veterans! A continued focus on financial prudence had ensured that "money in the bank" currently stood slightly above that of two years previously (around £120k to £130k), even after allowing for the recent significant capital spend on the **Marquee Indoors** project (temporary conversion of the ITC).

Linlithgow Rugby Club Ltd

Reflecting on the last 10 years, Ken noted that the Club had increased its bank balance from around £85k to around £130k, at a time when it had invested around £750k in Club facilities - a tremendous achievement and a credit to all involved.

The Club had, at last, been able to celebrate its **50th anniversary** with a special match against a Currie Select, 51 years on from the day of the Club's first ever game against the same opposition (21st November 1970). Just recently, the Club had held its delayed 50th Anniversary Celebration dinner in the new temporary conversion of the ITC, to be known as the **Marquee Indoors**. With over 250 attending, this event had been a huge success. Money raised for charity on the night and at the two recent Catwalks had exceeded £4,000 and this would be split between the DEC Ukrainian Humanitarian Appeal and the Scoot LeJog challenge that Stuart Jamieson had completed in raising money for Marie Curie in memory of his late wife Eva.

Turning to Club governance, Ken said that the new trading company, **Mains Park Trading Ltd**, was now constituted as a full subsidiary of the charity, Linlithgow Rugby Club Ltd. It had not been needed during the years of the pandemic, as commercial trading levels were below the threshold allowed for charities.

3. **Playing Report by Director of Rugby, Ian McLean**

Ian reported that the Club had emerged from the last two years in a healthy state, in contrast to many other clubs who had struggled to return to previous levels of playing.

He talked about the focus with a clear set of aims and objectives for the Rugby Development group, including the key transition periods for players and the growth of the School of Rugby.

With senior rugby, the fine finish to the season belied an overall underperformance, with both the Reds and the 2s finishing fourth in their respective leagues. League restructuring will follow a transition year next season and the Club will need to ensure it is best placed to take advantage of any opportunities that might be presented.

Next season, Ian said he would be looking to develop the "*Red Thread*" brand across all age groups leading up to senior rugby, with a focus on performance, ie everyone playing to and stretching their level of ability.

4. **Presentation of Annual Accounts for Linlithgow Rugby Club Ltd (01 May 2021 to 30 April 2022) by Jean McKeown, Director of Finance**

The Annual Accounts are attached to this document as part of the **Directors' Report and Financial Statements**.

Linlithgow Rugby Club Ltd

Jean McKeown gave a brief presentation on the key points of the annual accounts. Here are the slides used:

Reporting

- The Directors Report & Financial Statements is the key report required to be submitted to OSCR – the Scottish Charity Regulator & Companies House
- Page 7 of the Accounts provides the Statement of Financial Activities over the year
- Page 8 provides details of the balance sheet
- Pages 9 through to 15 provide the detailed notes
- Funds of the charity are defined as:
 - General Fund – income that doesn't have a specified purpose
 - Designated – funds set aside from the general pot which has a specific use
 - Restricted – represents income which has been received for the objects of the company and are specified for a restricted purpose within the objects by the donor. For example, SRU income

Key Finance Metrics –as at 30 April 2022					
INCOME £243,843	EXPENDITURE £282,235.	Net Expenditure (£38,392)	CASH at BANK £147,519		
Income	2021/22	2020/21	Expenditure	2021/22	2020/21
Donations & Legacies	65,676	123,517	Cost of Raising funds	7,485	3,758
Income from Charitable Activities	90,179	50,012	Staff Costs	89,362	84,621
Other Income	100	9,284	Direct Costs	155,622	97,771
Other trading activities	87,874	23,317	Support Costs	29,766	9,050
Investments	14	1	Total	282,235	195,200
Total	243,843	206,131	Net income/(expenditure)	(38,392)	10,931

Key messages

Comparison against 20/21

- Income increased by c.£37.7k. Made up of:
 - Increase in bar income of c £53.3k
 - Increase in facilities hire of £20.7k
 - Increase in fundraising income of c. £32.6k
 - Fall in donations of c.£57.8k, reflects Government JRS/ grants ending, however there was an increase from SRU of c £12.1k
- Expenditure has increased by c. £87k, made up of:
 - Increased bar costs of c.£27k
 - Increased staff costs of c. £4.7k
 - Increased Clubhouse expenses of c.£4.5k (Note: utilities had significant overpayments which have been /currently being recouped)
 - Increased fundraising costs of c.£3.7k
 - Increased Support costs of c £20.7K
 - most notably irrecoverable VAT of 11K and increased professional accountancy fees for the VAT report in 2021

Business almost back to normal!

Linlithgow Rugby Club Ltd

Summary

- The net assets of the Club have decreased slightly, over the year by c.£38.4K(£704.7k to £666.4k)
- Bank balance decreased over the year by £2.3k from £149.8k to £147.5k (note: current cash 123.6)
- Membership numbers declined slightly by 8 to 670
- ITC Development and capital expenditure kicked-off
- The past year has gone very well given our ambitious new marquee project and ongoing increase in costs in general

Finance Objectives 2022

- Establish Mains Park Trading Company
- Set up new bank account and rationalise existing accounts
- Establish group VAT position for both the charity and the trading company
- Seek to reduce costs of external fees
- Seek to increase income of the trading company

5. Consideration and approval of Accounts by Members

The Annual Accounts were approved unanimously.

6. Motions: - Alignment of Club Membership Schemes and Adjustment to Fees

Ken Richardson briefly covered the proposals to streamline the Club and Gym fees, together with a small increase in youth fees to cover additional external pitch hires for youth training. The motion, which is attached, was unanimously approved at the meeting.

Linlithgow Rugby Club Ltd

7. Election / re-election of Club / Company Directors

The following people were appointed in turn as Directors of Linlithgow Rugby Club Ltd:

Jean McKeown - President / Chair
Ian McLean - Director of Rugby
John Smith - Director of Bar Operations
Colin Watson - Director of Clubhouse Operations
Ken Richardson - Club Secretary / Board Secretary
Gordon Muir - Non Exec Director
Rob Wakefield - Non Exec Director
Allastair McLean - Non Exec Director

The position of Director of Finance remains unfilled. Jean McKeown said she would continue to cover this role, while seeking a successor. The position could be co-opted as and when a volunteer is found. The role will be greatly simplified by steps currently being taken to cover the day-to-day accounting work by the Clubhouse Manager.

8. Club Person of the Year Award - Gordon Dixon

This was awarded to Gordon Dixon, who in addition to his considerable commitment as Grounds Convenor, had been a virtual ever-present in support of Colin Watson for the installation of the temporary conversion of the ITC.

9. Concluding Remarks - Club President

As part of her brief closing remarks Jean McKeown, on behalf of the Board, nominated the retiring Club President, Ken Richardson, to the role of Honorary Vice President of the Club. This was accepted unanimously by the meeting.

Ken Richardson
Secretary

Attachments to AGM Minutes

- Directors' Report and Financial Statements
Year ended 30 April 2022
- Motion for AGM

Scottish Company Registration No. SC532598
Scottish Charity No. SC050439

Linlithgow Rugby Club Ltd
(A company limited by guarantee)

Directors' Report and Financial Statements
Year ended 30 April 2022

Linlithgow Rugby Club Ltd

Contents of the Financial Statements *for the year ended 30 April 2022*

	Page
Report of the Directors	1 - 5
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 15

Linlithgow Rugby Club Ltd

Report of the Directors *for the year ended 30 April 2022*

The Directors (who are also Trustees for the purpose of Charity law) are pleased to present their report together with the financial statements of the charitable company for the year ended 30 April 2022.

Reference and administrative details

Principal and registered office

Mains Park
Mains Road
Linlithgow
EH49 6DB

Bankers

Royal Bank of Scotland PLC
36 St Andrew Square
Edinburgh
EH2 2YB

Solicitors

Jon Blundell
Veitch Solicitors and Notaries
12 High Street
Linlithgow
EH49 7AG

Accountants and Independent Examiner

Cornerstone Accounting Ltd
11 Erngath Road
Bo'ness
EH54 1DP

Constitution, governance and management

Linlithgow Rugby Club Ltd ('the Club') was founded in 1970 as an unincorporated voluntary association. On 14 April 2016, it was incorporated in Scotland as a private company limited by guarantee (Number SC532598) and became a registered Scottish Charity (Number SC050439), constituted under a Memorandum of Association, on 7 September 2020.

Objectives and activities

The charitable purposes of the Club are:

1. the advancement of public participation in sport, in particular:
 - To promote the practice, play and development of rugby football; and
 - To encourage public participation in the sport of rugby football by all groups within the community.
2. The provision of recreational facilities, or the organisation of recreational facilities, to support the development of rugby football and related physical activities with the object of improving the conditions of life, the Club will encourage members of the general public of all ages to take part in the activities offered by the Club including, but not exclusively, fitness and leisure activities.

The main activities in place to further these objectives are set out in the 'One Club Vision' document and can be summarised as:

- Linlithgow Rugby Club will be a fully sustainable amateur rugby club with modern training and playing facilities and a fully developed coaching set up covering structured rugby and related skills development for players of all ages and genders. The Club 1st XV will aim to play at the highest possible level within Scottish Rugby.
- The Club will aim to be a family club, providing a social hub for playing and non-playing members and also for the wider Linlithgow community with key links and partnerships involving local schools, community organisations and sports clubs to promote fitness, wellbeing and active participation thereby fostering increased overall community spirit.
- The Club will ensure that the most appropriate and effective governance and organisation structures are in place to support the twin ambitions of growth and sustainability.

Linlithgow Rugby Club Ltd

Report of the Directors for the year ended 30 April 2022

Directors (Trustees)

The Directors who served during the year, and up to the date of this report are:

Kenneth Richardson	Chair, Club President and Secretary (the latter from 16 August 2021)
Jean McKeown	Director of Finance
Ian McLean	Director of Rugby (appointed as Director on 21 November 2021)
John Smith	Director of Bar Operations
Colin Watson	Director of Clubhouse Operations
Gordon Muir	
Allastair McLean	(appointed 16 August 2021)
Robert Wakefield	(appointed 16 August 2021)
David Mitchell	(resigned 16 August 2021 as Director and Director of Rugby)
Robin Stevenson	(resigned 16 August 2021 as Director and Secretary)

The Club must have a minimum of 5 directors who are appointed out of the membership. At each Annual General Meeting, all directors retire from office, but are then eligible for re-election. New directors are recruited and appointed from the membership of the Club and are provided with training by the existing Directors on their responsibilities with regard to the governance of the Club and the general responsibilities of being a charity trustee.

The day to day running of the Club is carried out on behalf of the Directors by:

Maryann Cochrane	Clubhouse Manager
Douglas Thomson	Rugby Development Manager
Euan Mochrie	Assistant Rugby Development Officer

During some of last year, these staff were furloughed, either full or part-time, so day-to-day management during that period was undertaken by the Club's Executive Directors (called the Operations Management Group). A huge thanks is due to this group of volunteers for undertaking this work.

Achievements and performance

The year was marked by a safe and successful return to rugby following the Covid-19 pandemic. This was not a smooth process as the pandemic flared up again over the winter and activities were shut down again for several weeks. In addition, the rugby season was affected by several late cancellations by opponents for Covid-related reasons. Nevertheless, all teams at all levels managed to complete their seasons safely and successfully, with excellent retention of numbers and a slight increase in certain squads. It should be noted that this bucks the national trend, as many Clubs across the country have struggled with numbers.

The processes and protocols for handling the return to rugby that were developed last season worked well and the 'Return to Rugby' group, with representatives from all age groups across the Club, continued to operate highly effectively.

A full staff review was held in December 2021 and Douglas Thomson was promoted to the position of Rugby Development Manager, with overall responsibility for coaching standards and day-to-day running of rugby activity across the Club. Euan Mochrie was also promoted to Assistant Rugby Development Officer. Both posts are supported by Scottish Rugby in partnership with the Club and reflect the on-going development of the Linlithgow Academy School of Rugby, in addition to broadening Club-based activity.

Aside from the Rugby Club's activity, a number of groups rented the Club facilities during the year, benefiting from Club Affiliated status, in line with broader objectives of sports and health promotion.

Linlithgow Rugby Club Ltd

Report of the Directors for the year ended 30 April 2022

Achievements and performance (continued)

These included West Lothian Eagles (Aussie Rules team that plays over the summer months in the rugby off-season), Coerver Football Skills training (who run training skills sessions for primary school age children), the APEX Rugby Academy (who run skills training sessions and camps for P6 to S3 rugby), Physio-led Pilates and Slimming World.

Over the late spring and summer of 2021, the Clubhouse was able to reopen on a restricted basis, following the Government's guidelines. Staff returning from furlough, working with Club volunteers, did an excellent job of operating the Clubhouse, utilising the patio area outside as a 'Beer Garden' with indoor facilities used as dictated by the changing guidelines in place at the time. Whilst this was challenging, the benefits to members and friends were tangible, as many had lacked social interaction over many months and the Club was able to provide a safe and welcoming environment for all ages. The Club purchased two large gazebos to provide outdoor sheltered areas for people.

Membership retention, both playing and non-playing has been excellent and the online membership system Clubforce has worked well in support of this.

Highlights of Year

- The Club operated rugby teams at all age group levels:
 - 2 senior teams (Reds 1st and 2nd XV's)
 - 5 secondary school age teams (Young Reds S1, S2, S3, U16 and U18)
 - 4 primary school age teams (Wee Reds Minis P4, P5, P6 and P7)
 - 3 primary school age squads (Wee Reds Micros P1, P2 and P3)
 - 2 pre-school age groups (Tiny Reds and Teeny Tiny Reds)
- Rugby coaching also extended to Girls Rugby (School of Rugby training squad) and Veteran Rugby (over 60s Walking Rugby trains squad)
- The Rugby Club Memories Group resumed successfully in person after two years online through Zoom - average attendance for the monthly sessions is around 50
- The Rugby Club Male Voice Choir resumed 'live' practice sessions after two years online
- The Club ran a highly successful Town Fireworks Night in November attended by around 5,000 people in a controlled and safe manner, utilising the large outdoor spaces available. Spectator control measures adopted will now be applied in future 'normal' times.
- The Club was successful in securing grant funding support through both staff furlough and other business support mechanisms.
- A significant capital investment in materials and equipment, needed to replace the Council's marquee, allowing a similar sized temporary events space, was made by the Club following approval at a Special General Meeting. This will be used for occasional large scale community events, mainly around the Town's Civic Festival fortnight in June (Linlithgow Marches). The investment will bring a regular revenue stream into the Club to support our charitable objectives, in addition to enabling other community groups to work together to support the Town's Civic Festival. In this regard, the Club is working in partnership with the Town's Deacons Court - a body that represents all the community groups in the town.
- Member communications were a key feature again, keeping in touch with members and the Club volunteers invested considerable time in maintaining a weekly communications newsletter (through MailChimp) throughout the year, supported by social media and the Club's website.
- A special anniversary match against Currie Rugby Club was held 51 years to the day after our first ever match (which was against the same opponents, who had also been formed in 1970).

Linlithgow Rugby Club Ltd

Report of the Directors *for the year ended 30 April 2022*

Plans for future years

As we started to emerge from the pandemic, we have taken the opportunity to refresh our One Vision document and supporting 5 year plan. This can be accessed on the Club's Governance page on the Club's website at <http://lrfc.club/club-governance/>.

A subsidiary trading company (Mains Park Trading Limited) was established ready for operation in the next financial year. This was delayed as it was not going to be needed for 2021/22, as the pandemic has greatly reduced income from commercial operations, mainly the bar. Two directors (Jean McKeown and John Smith) have been appointed initially, with a view to establishing the operation. At least one additional director will be sought in the coming months.

Having just completed a full financial review, the focus will shift to a review of company policies and procedures.

Financial review

Funding sources

Income comes primarily from:

1. Membership fees paid by Club members
2. Grants from the Scottish Rugby Union and other funding bodies
3. Income from the bar and renting out facilities
4. Income from sponsorship and donations

Results for the year

The financial statements for the year are set out on pages 7 to 15. The Statement of Financial Activities on page 7 reflects net expenditure of £38,392 (2021: net income of £10,931). Net funds amounted to £666,375 (2021: £704,767).

Reserves policy

The Directors aim to hold 3 months of general expenditure in the General Fund at any time as a contingency to cover unforeseen costs which may arise. At 30 April 2022, the General Fund amounted to £93,967 and met the reserves policy.

Statement on risk

The Directors have considered the risks to which the Club may be subject and have implemented appropriate procedures to mitigate those risks.

Statement of Trustees' responsibilities

Charity law requires the Trustees (who are also the Directors) to prepare financial statements for each financial year which give a true and fair view of the state of the Club's affairs and of its income and expenditure, including its surplus or deficit for that year, and which have been properly prepared from, and are in agreement with, the accounting records of the Club and comply with relevant disclosure requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

Linlithgow Rugby Club Ltd

Report of the Directors *for the year ended 30 April 2022*

Statement of Trustees' responsibilities (continued)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the Club's financial position and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006 (as amended). The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the Company's assets and to prevent and detect fraud and other irregularities.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

On behalf of the Directors

Kenneth Richardson

Director

Date: 9 June 2022

Linlithgow Rugby Club Ltd

Report of the Independent Examiner to the Trustees for the year ended 30 April 2022

I report on the accounts of the Club for the year ended 30 April 2022 which are set out on pages 7 to 15.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations (as amended). An examination includes a review of the accounting records kept by the Company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Directors concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alison Franks CA

Director

Cornerstone Accounting Ltd
Chartered Accountants

Date: 9 June 2022

11 Erngath Road
Bo'ness
EH51 9DP

Linlithgow Rugby Club Ltd

Statement of Financial Activities (incorporating Income and Expenditure account)

For the year ended 30 April 2022

	Notes	General fund £	Designated fund £	Restricted funds £	2022 Total £	General fund £	Designated fund £	Restricted funds £	2021 Total £
Income and endowments									
Donations and legacies	2	32,926	-	32,750	65,676	111,301	-	12,216	123,517
Charitable activities	3	90,329	-	(150)	90,179	56,844	-	-	56,844
Other trading activities	4	87,874	-	-	87,874	16,485	-	-	16,485
Investments		14	-	-	14	1	-	-	1
Other income		100	-	-	100	9,284	-	-	9,284
Total income and endowments		211,243	-	32,600	243,843	193,915	-	12,216	206,131
Expenditure									
Cost of raising funds	5	7,485	-	-	7,485	3,758	-	-	3,758
Charitable activities	6	197,725	44,275	32,750	274,750	134,527	44,699	12,216	191,442
Total expenditure		205,210	44,275	32,750	282,235	138,285	44,699	12,216	195,200
Net income/(expenditure)		6,033	(44,275)	(150)	(38,392)	55,630	(44,699)	-	10,931
Transfers between funds	10	(47,378)	47,378	-	-	(12,756)	(48)	12,804	-
Net movement in funds		(41,345)	3,103	(150)	(38,392)	42,874	(44,747)	12,804	10,931
Total funds brought forward		135,312	556,651	12,804	704,767	92,438	601,398	-	693,836
Total funds carried forward		93,967	559,754	12,654	666,375	135,312	556,651	12,804	704,767
Represented by:									
General fund	10	93,967	-	-	93,967	135,312	-	-	135,312
Designated fund	10	-	559,754	-	559,754	-	556,651	-	556,651
Restricted fund	10	-	-	12,654	12,654	-	-	12,804	12,804
Total funds		93,967	559,754	12,654	666,375	135,312	556,651	12,804	704,767

The notes on pages 9 to 15 form part of these financial statements.

Balance sheet

As at 30 April 2022

	Notes	General fund £	Designated fund £	Restricted funds £	2022 Total £	General fund £	Designated fund £	Restricted funds £	2021 Total £
Fixed assets									
Tangible assets	7	-	559,754	-	559,754	-	556,651	-	556,651
Total fixed assets		-	559,754	-	559,754	-	556,651	-	556,651
Current assets									
Stocks		3,989	-	-	3,989	3,230	-	-	3,230
Debtors	8	4,656	-	-	4,656	6,023	-	-	6,023
Cash at bank and in hand		134,865	-	12,654	147,519	137,064	-	12,804	149,868
Total current assets		143,510	-	12,654	156,164	146,317	-	12,804	159,121
Creditors: amounts due within one year									
	9	(49,543)	-	-	(49,543)	(11,005)	-	-	(11,005)
Net current assets		93,967	-	12,654	106,621	135,312	-	12,804	148,116
Total assets less current liabilities		93,967	559,754	12,654	666,375	135,312	556,651	12,804	704,767
Net assets		93,967	559,754	12,654	666,375	135,312	556,651	12,804	704,767
Funds of the Charity									
General fund	10	93,967	-	-	93,967	135,312	-	-	135,312
Designated fund	10	-	559,754	-	559,754	-	556,651	-	556,651
Restricted Fund	10	-	-	12,654	12,654	-	-	12,804	12,804
		93,967	559,754	12,654	666,375	135,312	556,651	-	704,767

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Directors' responsibilities:

For the year ending 30 April 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the accounts.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the Trustees on 9 June 2022 and signed on their behalf by:

Kenneth Richardson

The notes on pages 9 to 15 form part of these financial statements.

Linlithgow Rugby Club Ltd

Notes to the Financial Statements for the year ended 30 April 2022

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, the Statement of Recommended Practice - Accounting & Reporting by Charities (SORP 2019) (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

In compliance with FRS 102 1A, we have not prepared a statement of cash flows. The Club is a public benefit entity.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Company status

The company is a private company limited by guarantee, incorporated in Scotland. In the event of the Club being wound up, the liability in respect of the guarantee is limited to £1 per member of the Club.

Basis of financial statements

The financial statements have been prepared on the accruals basis.

The Directors consider that there are no material uncertainties which would cast doubt on the Club's ability to continue as a going concern.

Income and debtors

All income is included on the Statement of Financial Activities when the Club is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The Club benefits greatly from donated services by a number of volunteers. These have not been quantified for the purposes of the accounts. The Club benefits from the following:

- Over 40 volunteers who coach rugby from the Wee Reds Tiny Tots (pre-school) to the over 60s Walking Rugby group; and
- Over 40 other volunteers who carry out a wide range of activities in general support of the Club.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Club and include governance costs.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Taxation

The Company is exempt from Corporation Tax on its charitable activities.

Linlithgow Rugby Club Ltd

Notes to the Financial Statements for the year ended 30 April 2022

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible fixed asset purchases over £1,000 are capitalised and stated at cost less depreciation; purchases of less than £1,000 are recorded as expenses in the year of purchase. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- | | |
|--------------------------|---------------------|
| • Buildings | 4% straight line |
| • Leasehold improvements | 4% straight line |
| • Fixtures and fittings | 10% straight line |
| • Plant and machinery | 12.5% straight line |

Stocks

Bar and merchandising stock are valued at the lower of cost and net realisable value and is accounted for on a first in, first out basis.

Cash at bank and in hand

All cash funds of the Club are held in immediate access bank accounts.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities, funds are defined as follows:

Unrestricted funds comprise income received for the objects of the company without further specified purpose and are available as general funds or are placed with designated funds which can be used for purposes in agreement with its charitable objectives.

Designated funds comprise those which have been set aside from general funds for a specific use as decided by the Trustees.

Restricted funds comprise income which has been received for the objects of the company and specified for a restricted purpose within these objects by the donor.

Linlithgow Rugby Club Ltd

Notes to the financial statements for the year ended 30 April 2022

2. Donations and legacies

	General fund	Designated fund	Restricted funds	2022 Total	General fund	Designated fund	Restricted funds	2021 Total
	£	£	£	£	£	£	£	£
Individual donations	4,194	-	-	4,194	4,118	-	-	4,118
300 Club donation	1,500	-	-	1,500	1,500	-	-	1,500
Grant income	27,124	-	32,750	59,874	105,183	-	12,216	117,399
Gift aid receivable	108	-	-	108	500	-	-	500
	32,926	-	32,750	65,676	111,301	-	12,216	123,517

Grant income for the year comprises:

Coronavirus Job Retention Scheme	6,250	42,588
Renewable Heat Incentive Scheme	5,949	-
West Lothian Council grants	18,950	58,275
Scottish Rugby Union grants	28,725	16,536
	59,874	117,399

3. Income from charitable activities

	General fund	Designated fund	Restricted funds	2022 Total	General fund	Designated fund	Restricted funds	2021 Total
	£	£	£	£	£	£	£	£
Membership fees	41,253	-	-	41,253	40,554	-	-	40,554
Fundraising income	23,979	-	-	23,979	91	-	-	91
Lottery income	8,380	-	-	8,380	6,832	-	-	6,832
Ticket income	14,984	-	(150)	14,834	7,178	-	-	7,178
International ticket	790	-	-	790	-	-	-	-
Merchandise sales	943	-	-	943	2,189	-	-	2,189
	90,329	-	(150)	90,179	56,844	-	-	56,844

4. Other trading activities

	General fund	Designated fund	Restricted funds	2022 Total	General fund	Designated fund	Restricted funds	2021 Total
	£	£	£	£	£	£	£	£
Bar sales	61,476	-	-	61,476	8,125	-	-	8,125
Catering and hospitality	1,450	-	-	1,450	-	-	-	-
Facility hire								
Hire of facilities	15,263	-	-	15,263	1,700	-	-	1,700
Gym membership	5,433	-	-	5,433	3,494	-	-	3,494
Network Rail rent	-	-	-	-	2,917	-	-	2,917
Sponsorship	3,516	-	-	3,516	150	-	-	150
Vending machines	736	-	-	736	99	-	-	99
	87,874	-	-	87,874	16,485	-	-	16,485

5. Expenditure on raising funds

	General fund	Designated fund	Restricted fund	2022 Total	General fund	Designated fund	Restricted fund	2021 Total
	£	£	£	£	£	£	£	£
Event costs	3,730	-	-	3,730	-	-	-	-
Lottery prizes	3,755	-	-	3,755	3,758	-	-	3,758
	7,485	-	-	7,485	3,758	-	-	3,758

Linlithgow Rugby Club Ltd

Notes to the financial statements for the year ended 30 April 2022

6. Expenditure on charitable activities

	General fund	Designated fund	Restricted fund	2022 Total	General fund	Designated fund	Restricted fund	2021 Total
	£	£	£	£	£	£	£	£
Staff costs								
Salaries	61,573	-	24,550	86,123	70,068	-	12,216	82,284
Pension costs	1,570	-	-	1,570	1,460	-	-	1,460
Employer's NI	1,669	-	-	1,669	877	-	-	877
	64,812	-	24,550	89,362	72,405	-	12,216	84,621
Direct costs								
Trading expenses								
Bar purchases	30,662	-	-	30,662	3,647	-	-	3,647
Merchandising purchases	1,142	-	-	1,142	2,061	-	-	2,061
Clubhouse expenses								
Utilities	8,916	-	-	8,916	9,195	-	-	9,195
Repairs and maintenance	14,925	-	5,000	19,925	11,518	-	-	11,518
Cleaning	1,894	-	-	1,894	2,237	-	-	2,237
Rent	33	-	-	33	333	-	-	333
Other clubhouse expenses	6,929	-	-	6,929	3,798	-	-	3,798
Playing and match expenses								
Rugby coaching costs	2,236	-	-	2,236	899	-	-	899
International ticket expense	9,154	-	-	9,154	5,130	-	-	5,130
Catering and hospitality	5,928	-	990	6,918	75	-	-	75
Kit and equipment	431	-	2,210	2,641	725	-	-	725
Transport	6,136	-	-	6,136	-	-	-	-
First aid	214	-	-	214	-	-	-	-
Pitch expenses								
Pitch maintenance	8,767	-	-	8,767	7,490	-	-	7,490
Administration costs								
Depreciation	-	44,275	-	44,275	-	44,699	-	44,699
Insurance	3,061	-	-	3,061	4,306	-	-	4,306
Office costs	2,684	-	-	2,684	1,435	-	-	1,435
Subscriptions	35	-	-	35	223	-	-	223
	103,147	44,275	8,200	155,622	53,072	44,699	-	97,771
Support costs								
Advertising and marketing	57	-	-	57	2,879	-	-	2,879
Accounting costs	8,701	-	-	8,701	2,003	-	-	2,003
Independent examiner's fee								
Accounts preparation	1,000	-	-	1,000	1,000	-	-	1,000
Independent examination	600	-	-	600	600	-	-	600
Payroll processing	1,522	-	-	1,522	-	-	-	-
Taxation and VAT support	787	-	-	787	-	-	-	-
Advice on charity set-up	1,500	-	-	1,500	-	-	-	-
Legal costs	462	-	-	462	650	-	-	650
Consulting costs	-	-	-	-	-	-	-	-
Charitable donations	1,898	-	-	1,898	-	-	-	-
Bank charges	2,140	-	-	2,140	965	-	-	965
Irrecoverable VAT	11,099	-	-	11,099	-	-	-	-
Sundry costs	-	-	-	-	953	-	-	953
	29,766	-	-	29,766	9,050	-	-	9,050
Total expenditure	197,725	44,275	32,750	274,750	134,527	44,699	12,216	191,442

Staff costs:

The average number of employees employed by the Club during the year was 7 (2021:6).

There are no employees paid more than £60,000 (2021: nil).

There was holiday pay due at the year-end of £nil (2021: £1,192).

The total remuneration paid to Key Management personnel amounted to £18,705 (2021: £18,131).

Charitable donations:

A donation of £500 was made to Cycling Without Age in the year by the Club. A further £1,398 was raised at the Catwalk fundraiser which has been paid out since year-end to the DEC Ukraine appeal and Marie Curie (for Stuart Jamieson's bike ride).

Linlithgow Rugby Club Ltd

Notes to the financial statements for the year ended 30 April 2022

7. Tangible fixed assets

	Buildings	Leasehold Improvements	Fixtures and fittings	Plant and machinery	Total
	£	£	£	£	£
Cost					
At 1 May 2021	560,395	87,268	70,576	57,884	776,123
Additions	-	-	47,378	-	47,378
Disposals	-	-	-	-	-
At 30 April 2022	<u>560,395</u>	<u>87,268</u>	<u>117,954</u>	<u>57,884</u>	823,501
Depreciation					
At 1 May 2021	138,612	8,800	36,353	35,707	219,472
Charge for year	22,993	5,058	10,056	6,168	44,275
At 30 April 2022	<u>161,605</u>	<u>13,858</u>	<u>46,409</u>	<u>41,875</u>	263,747
Net book value					
At 30 April 2022	<u>398,790</u>	<u>73,410</u>	<u>71,545</u>	<u>16,009</u>	559,754
At 30 April 2021	<u>421,783</u>	<u>78,468</u>	<u>34,223</u>	<u>22,177</u>	556,651

The land is owned by West Lothian Council and a lease has been granted to the Club until 2092 at no charge.

8. Debtors

	General fund	Designated fund	Restricted fund	2022 Total	General fund	Designated fund	Restricted fund	2021 Total
	£	£	£	£	£	£	£	£
Trade debtors	736	-	-	736	350	-	-	350
Gift aid recoverable	3,920	-	-	3,920	500	-	-	500
Other debtors	-	-	-	-	5,173	-	-	5,173
	<u>4,656</u>	<u>-</u>	<u>-</u>	<u>4,656</u>	<u>6,023</u>	<u>-</u>	<u>-</u>	<u>6,023</u>

9. Creditors: amounts due within one year

	General fund	Designated fund	Restricted fund	2022 Total	General fund	Designated fund	Restricted fund	2021 Total
	£	£	£	£	£	£	£	£
Loans	5,679	-	-	5,679	7,055	-	-	7,055
Trade creditors	10,371	-	-	10,371	16	-	-	16
Accruals and deferred income	23,448	-	-	23,448	1,600	-	-	1,600
Taxation and social security	1,543	-	-	1,543	857	-	-	857
Other creditors	8,502	-	-	8,502	1,477	-	-	1,477
	<u>49,543</u>	<u>-</u>	<u>-</u>	<u>49,543</u>	<u>11,005</u>	<u>-</u>	<u>-</u>	<u>11,005</u>

The Club has 1 loan outstanding to Tennents. It was provided for the refurbishment of the Clubhouse and is being repaid by means of discounts earned on the purchase of beer and cider from Tennents.

Linlithgow Rugby Club Ltd

Notes to the financial statements for the year ended 30 April 2022

10. Funds analysis - current year

	Balance at 01.05.21	Income	Expenditure	Transfers	Balance at 30.04.22
	£	£	£	£	£
General fund	135,312	211,243	(205,210)	(47,378)	93,967
Designated assets fund	556,651	-	(44,275)	47,378	559,754
Total unrestricted funds	691,963	211,243	(249,485)	-	653,721
<i>Restricted funds</i>					
Under 14 tour fund	2,804	(150)	-	-	2,654
Youth rugby legacy fund	10,000	-	-	-	10,000
Development Officer salary fund	-	17,750	(17,750)	-	-
WLC Get into Summer fund	-	8,000	(8,000)	-	-
WLC Beyond Summer fund	-	2,000	(2,000)	-	-
SRU drainage system fund	-	5,000	(5,000)	-	-
Total restricted funds	12,804	32,600	(32,750)	-	12,654
Total funds	704,767	243,843	(282,235)	-	666,375

Funds analysis - prior year

	Balance at 01.05.20	Income	Expenditure	Transfers	Balance at 30.04.21
	£	£	£	£	£
General fund	92,438	193,915	(138,285)	(12,756)	135,312
Designated assets fund	601,398	-	(44,699)	(48)	556,651
Total unrestricted funds	693,836	193,915	(182,984)	(12,804)	691,963
<i>Restricted funds</i>					
Under 14 tour fund	-	-	-	2,804	2,804
Youth rugby legacy fund	-	-	-	10,000	10,000
Development Officer salary fund	-	12,216	(12,216)	-	-
Total restricted Funds	-	12,216	(12,216)	12,804	12,804
Total funds	693,836	206,131	(195,200)	-	704,767

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the Club other than those for which funding is restricted.

The *Designated assets fund* represents the net book value of the Club's fixed assets which are not available as liquid funds to the Charity.

The *Under 14 tour fund* represents funds raised for the tour to Guyancourt scheduled for 2020, cancelled due to Covid-19.

The *Youth rugby legacy fund* represents a legacy received in 2020 to be used to benefit the youth of the Club.

The *Development Officer salary fund* represents funds received from the SRU to cover a proportion of the remuneration of the development team.

The *WLC Get into Summer fund* represents funds received from West Lothian Council to run a summer camp for local children.

The *WLC Beyond Summer fund* represents funds received from West Lothian Council to run an autumn camp for local children.

The *SRU drainage system fund* represents specific funding received from the SRU to instal a new drainage system on the Club pitches.

11. Pension commitments

The Charity operates a pension for staff members with the People's Pension. All contributions made on behalf of staff are charged to the SOFA in the year they are incurred.

12. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. There were 670 members (2021: 678 members) at the year-end.

13. Director and related party transactions

None of the directors received any remuneration from the Club in the year (2021: nil). No expenses were paid to the directors in the year other than for the reimbursement of items purchased on behalf of the Club. A laptop was purchased by the Club for use by the Director of Finance.

The total unrestricted donations paid to the Club in the year by Directors amounted to nil (2021: £13,750).

There were no transactions with related parties during the year.



Motion for AGM

The following proposal is made by the Board of Trustees of the Rugby Club.

The Rugby Club Board is proposing to **align Club and Gym memberships**, with clearer definition of membership benefits and rights. The main impact of this alignment is that this combines the Club and Gym membership for senior players into a single membership payment. Please note that they also pay a match fee for each match played.

In addition, it is proposed that **gym membership now becomes one of the benefits of both “Full” and “Family” membership** of the Club, more clearly defining the difference between “Full” and “Social” membership of the Club.

At the same time a **small increase is proposed in Youth membership rates**. This amounts to £1 per month over the 10 months for all Youth membership categories. We have sought to keep this increase to a minimum, but are encountering rising costs in energy and other utilities. In addition, we plan to increase our hire of external 3G pitches to support improved training for our youth teams.

With the increasing popularity of **Touch Rugby**, we are extending Social Membership to cover this activity, whether it be for Tartan Touch or Walking Rugby, for those who are not already Club Members.

The benefits of Club Membership are outlined on the next page.

The proposed membership rates are outlined in the attached table.

Ken Richardson
Club Secretary
May 2022

Membership Benefits

FULL MEMBERSHIP

Full membership categories (highlighted in yellow in the Membership fees table) have the following membership rights and benefits:

- Voting rights at the Annual General Meetings and any other General Meetings (only 1 vote per Family membership),
- Gym membership (includes first adult and partner for Family members),
- Free Clubhouse hire for personal use (charges apply for use of kitchen and late bar).

There are two categories of FULL Membership - “Playing” and “Non-Playing”.

FAMILY MEMBERSHIP

Full membership can be extended to include a partner and children through FAMILY Membership. This extends the membership benefits to the individual’s partner and gives **discounted rates** for YOUTH PLAYING membership. Any Wee Reds Micros (P1-P3) are included at **no** additional charge in the FAMILY membership.

PLAYING MEMBERSHIP

Playing member benefits are:

- Use of Club changing rooms and showers,
- Use of Club facilities and pitches for training and playing,
- Hire of external facilities for training,
- Transport to distant away matches as required,
- Coaching from trained and accredited volunteer and employed coaches,
- Basic player insurance cover,
- Provision of laundered playing strips for matches,
- Catering for matches and tournaments,
- First Aid support and materials,
- Curriculum and extra-curricular skill sessions for those signed up to School of Rugby,
- Access to gym for SENIOR players and access for supervised strength and conditioning sessions for older YOUTH players.

** Please note that **senior players also pay a match fee** for each match played.

NON VOTING MEMBERS

All YOUTH members and SOCIAL members are entitled to attend General Meetings, but are not entitled to vote on motions or to elect Directors.

Proposed Membership Fees for Season 2022-2023

MEMBERSHIP CATEGORY	UPFRONT PAYMENT	MONTHLY PAYMENT
	Upfront Single Annual Payment	Paid over 10 months
FULL MEMBERSHIP (PLAYING)		
Individual Player Membership**	140	14.00
<i>Individual Player Membership (not in FT employment)</i>	100	10.00
Player Family Membership	190	19.00
Player Family Membership with 1 Playing Youth	250	25.00
Player Family Membership with 2 Playing Youths	375	37.50
Player Family Membership with 3 Playing Youths	450	45.00
FULL MEMBERSHIP (NON PLAYING)		
Individual NP Membership	100	10.00
NP Family Membership	150	15.00
NP Family Membership with 1 Playing Youth	210	21.00
NP Family Membership with 2 Playing Youths	335	33.50
NP Family Membership with 3 Playing Youths	410	41.00
LIFE / HONORARY LIFE MEMBERSHIP		
Individual Membership	0	0
Individual Membership with GYM	50	5.00
YOUTH PLAYING INDIVIDUAL MEMBERSHIP		
Were Reds Micros (P1 to P3)	65	6.50
YOUTH Wee Reds Minis (P4 to P7)	175	17.50
YOUTH Young Reds (S1 to U18)	175	17.50
SOCIAL MEMBERSHIP		
Social Membership	55	5.50
Social Membership with Touch Rugby	55	5.50
Social Membership with GYM and Touch Rugby	105	10.50

Hardship cases are eligible for discount if approved by either the Director of Rugby or the Director of Finance or the Rugby Manager.