

## Perth Bridge Club

SC049190



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Sep	2024		31	Aug	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	44				44	121
Legacies					-	-
Grants					-	2,500
Receipts from fundraising activities	7,590				7,590	5,863
Gross trading receipts					-	-
Income from investments other than land and buildings	695				695	894
Rents from land & buildings					-	-
Gross receipts from other charitable activities	14,837				14,837	11,901
					-	-
<b>A1 Sub total</b>	<b>23,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,166</b>	<b>21,279</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,166</b>	<b>21,279</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	4,204				4,204	4,577
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	14,708				14,708	25,532
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>18,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,912</b>	<b>30,109</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,912</b>	<b>30,109</b>
<b>Net receipts / (payments)</b>	<b>4,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,254</b>	<b>(8,830)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	-
<b>Surplus / (deficit) for year</b>	<b>4,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,254</b>	<b>(8,830)</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	23,556				23,556	32,386
	Surplus / (deficit) shown on receipts and payments account	4,254				4,254	(8,830)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>27,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,810</b>	<b>23,556</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Building 49-51 King Street			185,000	185,000
	Office Equipment			200	200
	Furniture & Fittings			3,500	3,500
	Card Machine Balance			10	10
	<b>Total</b>		-	188,710	188,710

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	Student Bursary Account			100
	Prepaid Fees			1,210
	<b>Total</b>		-	1,310

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
	<b>Total</b>		-	-

Signed by one or two trustees on behalf of all the trustees

Signature*	Print Name	Date of approval
<i>Jim Mathieson</i>	Jim Mathieson	1.10.25
<i>Derek Brown</i>	Derek Brown	1.10.25

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Unrestricted funds can be used in furtherance of any of the charitable objects at the discretion of the trustees. A single unrestricted fund is maintained for the day to day operations of the Charity.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) **x**

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) **x**

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

## Perth Bridge Club

SC049190

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General	44				44	121
					-	
					-	
<b>Total</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>121</b>

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**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Perth & Kinross Council			-	2,500
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>

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**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership Fees	1,600				1,600	1,360
Table Money	10,594				10,594	8,895
SBU BBO Tournaments	299				299	140
Services to other Bridge Clubs	110				110	80
Bridge Courses	2,234				2,234	1,426
					-	
					-	
<b>Total</b>	<b>14,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,837</b>	<b>11,901</b>

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**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Office Expenditure	1,546				1,546	1,493
Cleaning	1,192				1,192	1,058
Heat & Light	2,368				2,368	3,680
Insurance	3,112				3,112	3,125
Repairs & Maintenance	6,104				6,104	16,083
Garden Maintenance	67				67	52
Health & Safety					-	-
Other	319				319	41
					-	
					-	
<b>Total</b>	<b>14,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,708</b>	<b>25,532</b>

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**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	44				44	121
Legacies					-	
Grants					-	
Receipts from fundraising activities	7,590				7,590	5,863
Gross trading receipts					-	
buildings	695				695	894
Rents from land & buildings					-	
Gross receipts from other charitable activities	14,837				14,837	11,901
<b>Sub total</b>	<b>23,166</b>	-	-	-	<b>23,166</b>	<b>18,779</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,166</b>	<b>18,779</b>
<b>Payments</b>						
Expenses for fundraising activities	4,204				4,204	4,577
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,708				14,708	11,075
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>18,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,912</b>	<b>15,652</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,912</b>	<b>15,652</b>
<b>Net receipts / (payments)</b>	<b>4,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,254</b>	<b>3,127</b>
<b>Transfers to / (from) funds</b>					<b>-</b>	<b>(8,311)</b>
<b>Surplus / (deficit) for year</b>	<b>4,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,254</b>	<b>(5,184)</b>

**Nature and purpose of funds**

Unrestricted funds can be used in furtherance of any of the charitable objects at the discretion of the trustees. A single unrestricted fund is maintained for the day to day operations of the Charity.

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	2,500
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	<b>2,500</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	<b>2,500</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	14,457
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	<b>14,457</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	<b>14,457</b>
<b>Net receipts / (payments)</b>	-	-	-	-	-	<b>(11,957)</b>
<b>Transfers to / (from) funds</b>					-	<b>8,311</b>
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	<b>(3,646)</b>

**Nature and purpose of funds**  
 Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes.