

P.H.D FUNDamentals

SC050447



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2022		31	July	2023

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 £
A1 Receipts						
Donations	13				13	
Legacies					-	
Grants	350				350	250
Receipts from fundraising activities	9,827				9,827	10,587
Gross trading receipts	94,424				94,424	75,103
Income from investments other than land and buildings	1,264				1,264	363
Rents from land & buildings					-	
Gross receipts from other charitable activities	43,337				43,337	8,312
					-	-
A1 Sub total	149,217	-	-	-	149,217	94,615
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	149,217	-	-	-	149,217	94,615
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	66,101				66,101	39,634
Investment management costs					-	-
Payments relating directly to charitable activities	59,573				59,573	22,885
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	125,674	-	-	-	125,674	62,518
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	4,148				4,148	11,885
Purchase of investments					-	
A4 Sub total	4,148	-	-	-	4,148	11,885
Total payments	129,822	-	-	-	129,822	74,403
Net receipts / (payments)	19,395	-	-	-	19,395	20,212
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	19,395	-	-	-	19,395	20,212

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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 £
B1 Cash funds	Cash and bank balances at start of year	75,437	-			75,437	55,225
	Surplus / (deficit) shown on receipts and payments account	19,395	-			19,395	20,212
	Cash and bank balances transferred from non incorporated entity					-	
						-	
	Cash and bank balances at end of year	94,832	-	-	-	94,832	75,437
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Details	Fund to which asset belongs	Market valuation	Last year
		to nearest £	to nearest £
B2 Investments	none		
	Total	-	-

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
B3 Other assets	Gymanastics Equipment	5,811	66	74
	Trampolining Equipment	45,972	21,891	22,288
	Continental - Trampoline competition model 101 complete (incl. end decks and roller stands)	15,094	10,906	12,830
		2,221	1,605	2,221
	Gymanastics Equipment (21/22)	11,885	10,696	11,884.54
	Gymanastics Equipment (22/23)	4,148	3,733	
	Gymanastics Equipment (23/24)			
	Total	85,130	48,897	49,297

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
B4 Liabilities	Fees for Independent Financial Review	500	415
	Hall Rent - July 2023		671
	Hall Rent - July 2024	1,112	
	HMRC - PAYE & NICs	225	163
	Total	1,836	1,248

Details	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
B5 Contingent liabilities	none		
	Total	-	-

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

Signature

Print Name

Date of approval

			05/09/2025
			05/09/2025

Section C Notes to the Accounts

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

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received grants of £250

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
no grants made by the charity			
Total			-

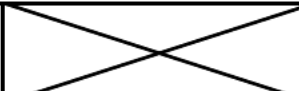
C3a Trustee remuneration

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)	YES
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C3b Trustee remuneration - details

Authority under which paid	£
management & coachig time reimbursed	15,480
One trustee was incorrectly paid as a contractor. PAYE records to be updated and a total of £6,079.47 will has been refunded to the club (of which £3,496.96 relates to the current financial year. These amounts to be paid over to HMRC plus interest/penalties	-3,497

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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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 (£)
none			

C6 Other information

All trading (provision of weekly gymnastics & trampolining lessons), is in support of the primary purpose of the charity, namely "the advancement of public participation in sport"

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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 £
Donation	13				13	
					-	
					-	
					-	
Total	13	-	-	-	13	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Peebles Round Table	350				350	250
					-	-
					-	-
					-	-
					-	-
					-	
					-	
					-	
					-	
Total	350	-			350	250
	-	-			-	-

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 £
Club Membership Fees	5,732				5,732	7,332
Sales Club merchandise	1,282				1,282	980
Other	772				772	
Contributions Paris Trip	35,551				35,551	
					-	
					-	
					-	
Total	43,337	-	-	-	43,337	8,312
	-	-	-	-	-	-

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 £
Scottish & British Gymnastics	7,508				7,508	10,816
Club merchandise - stock purchased	9,448				9,448	10,111
Other	3,398				3,398	1,958
Paris Trip Costs	39,219				39,219	
					-	
					-	
					-	
					-	
					-	
Total	59,573	-	-	-	59,573	22,885
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Unrestricted Fund	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
Receipts						
Donations	13				13	-
Legacies					-	-
Grants	350				350	250
Receipts from fundraising activities	9,827				9,827	10,587
Gross trading receipts	94,424				94,424	75,103
Income from investments other than land and buildings	1,264				1,264	363
Rents from land & buildings					-	-
Gross receipts from other charitable activities	43,337				43,337	8,312
Sub total	149,217	-	-	-	149,217	94,615
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	149,217	-	-	-	149,217	94,615
Payments						
Expenses for fundraising activities					-	-
Gross trading payments	66,101				66,101	39,634
Investment management costs					-	-
Payments relating directly to charitable activities	59,223				59,223	22,342
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	350				350	350
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	125,674	-	-	-	125,674	62,326
Payments relating to asset and investment movements						
Purchases of fixed assets	4,148				4,148	11,885
Purchase of investments					-	-
Sub total	4,148	-	-	-	4,148	11,885
Total payments	129,822	-	-	-	129,822	74,210
Net receipts / (payments)	19,395	-	-	-	19,395	20,404
Transfers to / (from) funds					-	
Surplus / (deficit) for year	19,395	-	-	-	19,395	20,404

Nature and purpose of funds

Charity's classes remain very popular and subscription income continues to be strong.

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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
	Coach Education	Club Sport Etrick & Lauderdale	Build Back a Better Borders	Tesco Community Grant		
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	192
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					-	-
Sub total	-	-	-	-	-	192
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	192
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	192
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	-	-	-	-	-	192
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	192
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						
No restricted funds						