


Flute Phonics Accounts

Year ending 31 August 2025


Scottish Charity Number SC047931

APPENDIX 2

	Enter charity name below						Enter SC No. below	
	FLUTE PHONICS						SC047931	
	Receipts and payments accounts							
	For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year	
	01	09	2024		31	08	2025	

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations & fundraising	115				115	252
Income from Subscriptions via Members	3,622				3,622	3,276
Bank Interest	60				60	63
Fees	412				412	
HMRC Charities						
A1 Sub total	4,209	- 0	- 0	- 0	4,209	3,592
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
A2 Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	4,209	- 0	- 0	- 0	4,209	3,592
A3 Payments						
Conductors' Fees	2,325				2,325	1,925
Hall Let	1,140				1,140	1,020
Insurance	124				124	126
Other	109				109	- 0
Alto Flute service					- 0	200
Gifts		26			26	37
A3 Sub total	3,698	26	- 0	- 0	3,724	3,308
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					- 0	- 0
Purchase of Investments (Music/ Percussion Instruments & Scarves/Ties)					- 0	- 0
A4 Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total payments	3,698	26	- 0	- 0	3,724	3,308
Net receipts / (payments)	511	(26)	-	-	485	284
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	511	(26)	-	-	485	284

APPENDIX 2

FLUTE PHONICS		SC047931					
Section B Statement of balances							
Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	5,211	26			5,237	4,972
	Surplus / (deficit) shown on receipts and payments account	511	(26)			485	292
						-	-
						-	-
	Cash and bank balances at end of year	5,721	-	-	-	5,721	5,264
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	8
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				Total		-	-
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Sheet Music		General Fund	326	153	115	
	Laser Printer		General Fund	145	-	-	
	Musical Instruments		General Fund	1,569	1,162	1,244	
	Storage Containers		General Fund	42	7	11	
	Flute Phonics Scarves		General Fund	74	45	52	
			Total	2,157	1,366	1,422	
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
B4 Liabilities							
			Total		- 0	- 0	
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
			Total		-	-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name					Date of approval
		Stephen Thoms					22/10/2025

FLUTE PHONICS		SC047931																													
Section C Notes to the Accounts																															
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)		<p>Flute Phonics has an unrestricted general fund. Money is required to pay for essential expenses which are mainly conductors' fees and Hall let. Money is raised mainly from user subscriptions with a small amount coming from concerts (noted as fees). A small surplus has been made most years and this has two purposes: first a sum of about £1000 is held to tide Flute Phonics over lean periods when income may be below expenditure; and secondly we are saving towards the purchase of special flutes as explained in the Trustees Annual Report. At present most of this sum is held in a two bank accounts with the Royal Bank of Scotland: one for savings and the other for general use. The rest is in cash to pay for ongoing expenses.</p> <p>There was also a small restricted fund for making gifts to our conductors and members in special need. Members contribute to this fund from time to time as needs arise, and the most of the money is spent immediately. This was closed in November 2024 and the surplus used, with the agreement of the members, for fundraising activities.</p>																													
C2 Grants	<table border="1"> <thead> <tr> <th>Type of activity or project supported</th> <th>Individual / institution</th> <th>Number of grants made</th> <th>£</th> </tr> </thead> <tbody> <tr><td>None</td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr> <td align="right" colspan="3">Total</td><td>- 0</td></tr> </tbody> </table>	Type of activity or project supported	Individual / institution	Number of grants made	£	None																				Total			- 0		
Type of activity or project supported	Individual / institution	Number of grants made	£																												
None																															
Total			- 0																												
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)																														
C3b Trustee remuneration - details	<table border="1"> <thead> <tr> <th colspan="3">Authority under which paid</th> <th>£</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table>		Authority under which paid			£																									
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)																														
C4b Trustee expenses - details	<table border="1"> <thead> <tr> <th></th> <th>Number of trustees</th> <th>£</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table>			Number of trustees	£																										
	Number of trustees	£																													
C5 Transactions with trustees and connected persons	<table border="1"> <thead> <tr> <th>Nature of relationship</th> <th>Nature of transaction</th> <th>Transaction amount (£)</th> <th>Balance outstanding at period end (£)</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)																										
Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)																												
C6 Other information	<p>In 2019-20 Flute Phonics purchased a second hand Alto flute for 1200, and then a second Alto flute for £300 in January 2021 (also second hand). This is included under assets under musical instruments. Servicing the Alto flutes is included in the Alto line in the R&P accounts.</p>																														

APPENDIX 2

FLUTE PHONICS						SC047931
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
	Gifts for Conductors & Members					
Receipts						
Donations					- 0	45
Legacies					- 0	
Grants					- 0	
Receipts from fundraising activities					- 0	
Gross trading receipts					- 0	
Income from investments other than land and buildings					- 0	
Rents from land & buildings					- 0	
Gross receipts from other charitable activities					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	45
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	- 0	- 0	- 0	- 0	- 0	45
					-	
Payments						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities					- 0	
Grants and donations	26				26	37
Governance costs:					- 0	
Audit / independent examination					- 0	
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
					- 0	
Sub total	26	- 0	- 0	- 0	26	37
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
					-	
Total payments	26	- 0	- 0	- 0	26	37
					-	
Net receipts / (payments)	(26)	-	-	-	(26)	8
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(26)	-	-	-	(26)	8
					-	
Nature and purpose of funds						
The "Gifts for Conductors & Members" fund is for making gifts to our conductors and members in special need. Members contribute to this fund from time to time as needs arise, and most of the money is spent immediately. This money does not belong to Flute Phonics; rather we used the FP bank account as a convenient way of collecting the money. We no longer do this and the account was closed on 4 November, 2024.						