

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**Samurai Judo Club**

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

**Samurai Judo Club**

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**for the Year Ended 31 March 2021**

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**Samurai Judo Club**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1139837

**Principal address**

Zortech Avenue  
Kidderminster  
Worcestershire  
DY11 7DY

**Trustees**

Mrs S A Newbury  
Mrs E Hardiman

**Independent Examiner**

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Approved by order of the board of trustees on 31 January 2022 and signed on its behalf by:

Mrs S A Newbury - Trustee

**Independent Examiner's Report to the Trustees of  
Samurai Judo Club**

**Independent examiner's report to the trustees of Samurai Judo Club**

I report to the charity trustees on my examination of the accounts of Samurai Judo Club (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

31 January 2022

**Samurai Judo Club**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	<b>31.3.21 Unrestricted fund £</b>	<b>31.3.20 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>44,920</b>	72
Other trading activities	2	<b>5,262</b>	40,876
<b>Total</b>		<b>50,182</b>	40,948
 <b>EXPENDITURE ON</b>			
Raising funds		<b>604</b>	3,172
<b>Charitable activities</b>			
General		<b>42,705</b>	27,587
<b>Total</b>		<b>43,309</b>	30,759
 <b>NET INCOME</b>		<b>6,873</b>	10,189
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>302,378</b>	292,189
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>309,251</b>	302,378

The notes form part of these financial statements

**Samurai Judo Club**

**Balance Sheet**  
**31 March 2021**

		<b>31.3.21</b>	<b>31.3.20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	5	<b>324,215</b>	313,727
<b>CURRENT ASSETS</b>			
Stocks	6	<b>2,255</b>	2,225
Cash at bank and in hand		<b>7,091</b>	1,528
		<b>9,346</b>	3,753
<b>CREDITORS</b>			
Amounts falling due within one year	7	<b>(24,310)</b>	(15,102)
<b>NET CURRENT ASSETS</b>		<b>(14,964)</b>	(11,349)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>309,251</b>	302,378
<b>NET ASSETS</b>		<b>309,251</b>	302,378
<b>FUNDS</b>	9		
Unrestricted funds		<b>309,251</b>	302,378
<b>TOTAL FUNDS</b>		<b>309,251</b>	302,378

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2022 and were signed on its behalf by:

S A Newbury - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost and in accordance with the property
Plant and machinery	- 25% on reducing balance and 5% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.21</b>	31.3.20
	£	£
Mat fees	<b>3,939</b>	17,681
Competitions	-	15,976
Courses and events	-	722
Catering	<b>21</b>	3,059
Karate and aikido clubs	<b>1,060</b>	1,950
Kits and belts	<b>242</b>	599
Hoodies	-	889
	<hr/> <b>5,262</b> <hr/>	<hr/> 40,876 <hr/>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Expenses totalling £nil (2020: £100) were reimbursed to Mrs S A Newbury during the year.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	72
Other trading activities	40,876
<b>Total</b>	<hr/> 40,948 <hr/>
<b>EXPENDITURE ON</b>	
Raising funds	3,172
<b>Charitable activities</b>	
General	27,587
<b>Total</b>	<hr/> 30,759 <hr/>
<b>NET INCOME</b>	<hr/> 10,189 <hr/>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	292,189
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> 302,378 <hr/>



**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020	300,805	18,368	807	5,994	325,974
Additions	-	-	20,911	-	20,911
Disposals	-	(4,520)	-	-	(4,520)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	300,805	13,848	21,718	5,994	342,365
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 April 2020	5,829	3,084	414	2,920	12,247
Charge for year	2,915	719	3,039	769	7,442
Eliminated on disposal	-	(1,539)	-	-	(1,539)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	8,744	2,264	3,453	3,689	18,150
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 March 2021	292,061	11,584	18,265	2,305	324,215
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	294,976	15,284	393	3,074	313,727
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**6. STOCKS**

	31.3.21	31.3.20
	£	£
Stocks	2,255	2,225
	<hr/>	<hr/>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Other loans (see note 8)	16,000	12,000
Other creditors	6,732	-
Accruals and deferred income	1,578	3,102
	<hr/>	<hr/>
	24,310	15,102
	<hr/>	<hr/>

**8. LOANS**

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Other loans	16,000	12,000
	<hr/>	<hr/>

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**9. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	302,378	6,873	309,251
<b>TOTAL FUNDS</b>	<u>302,378</u>	<u>6,873</u>	<u>309,251</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,182	(43,309)	6,873
<b>TOTAL FUNDS</b>	<u>50,182</u>	<u>(43,309)</u>	<u>6,873</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	292,189	10,189	302,378
<b>TOTAL FUNDS</b>	<u>292,189</u>	<u>10,189</u>	<u>302,378</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,948	(30,759)	10,189
<b>TOTAL FUNDS</b>	<u>40,948</u>	<u>(30,759)</u>	<u>10,189</u>

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	292,189	17,062	309,251
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>292,189</u>	<u>17,062</u>	<u>309,251</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,130	(74,068)	17,062
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>91,130</u>	<u>(74,068)</u>	<u>17,062</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Samurai Judo Club**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,000	72
Gift aid	1,277	-
Grants	39,643	-
	<hr/> 44,920	<hr/> 72
<b>Other trading activities</b>		
Mat fees	3,939	17,681
Competitions	-	15,976
Courses and events	-	722
Catering	21	3,059
Karate and aikido clubs	1,060	1,950
Kits and belts	242	599
Hoodies	-	889
	<hr/> 5,262	<hr/> 40,876
<b>Total incoming resources</b>	<hr/> 50,182	<hr/> 40,948
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	2,225	3,465
Kits and belts	285	526
Catering	-	517
Hoodies	349	889
Closing stock	(2,255)	(2,225)
	<hr/> 604	<hr/> 3,172
<b>Charitable activities</b>		
Rates and water	683	2,560
Insurance	664	935
Light and heat	1,038	2,674
Post and stationery	229	346
Repairs and renewals	848	2,452
Judo activities, training costs and support	1,286	5,596
Competitions	-	2,379
Licences and subscriptions	-	(550)
Christmas and summer parties	-	217
Telephone	516	578
Donations	100	600
Advertising	25	345
Cleaning	514	1,550
Donations repaid	29,000	2,664
Carried forward	34,903	22,346

This page does not form part of the statutory financial statements

**Samurai Judo Club**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Charitable activities</b>		
Brought forward	<b>34,903</b>	22,346
Depreciation of freehold property	<b>2,915</b>	2,915
Depreciation of plant and machinery	<b>718</b>	949
Depreciation of fixtures and fittings	<b>3,039</b>	131
Depreciation of computer equipment	<b>769</b>	769
Profit/loss on sale of tangible fixed assets	<b>61</b>	2
Personal loan interest	-	175
	<hr/> <b>42,405</b>	<hr/> 27,287
 <b>Support costs</b>		
 <b>Governance costs</b>		
Accountancy	<b>300</b>	300
	<hr/>	<hr/>
Total resources expended	<b>43,309</b>	30,759
	<hr/>	<hr/>
<b>Net income</b>	<b>6,873</b>	10,189
	<hr/> <hr/>	<hr/> <hr/>

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