

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
  
**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 2023**

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**Samurai Judo Club**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 27 April 2023 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 2023.

**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.

Stuart D Attwood FCCA

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

27 April 2023

**Samurai Judo Club**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	<b>31.3.23</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>7,674</b>	17,435
Other trading activities	2	<b>47,590</b>	30,130
<b>Total</b>		<b>55,264</b>	47,565
 <b>EXPENDITURE ON</b>			
Raising funds		<b>(3,346)</b>	1,249
<b>Charitable activities</b>			
General		<b>45,811</b>	27,786
<b>Total</b>		<b>42,465</b>	29,035
 <b>NET INCOME</b>		<b>12,799</b>	18,530
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>327,781</b>	309,251
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>340,580</b>	327,781

The notes form part of these financial statements

**Samurai Judo Club**

**Balance Sheet**  
**31 March 2023**

	Notes	<b>31.3.23 Unrestricted fund £</b>	<b>31.3.22 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	5	<b>350,904</b>	329,701
<b>CURRENT ASSETS</b>			
Stocks	6	<b>6,273</b>	1,835
Debtors	7	-	150
Cash at bank and in hand		<b>1,492</b>	3,878
		<b>7,765</b>	5,863
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(18,089)</b>	(7,783)
<b>NET CURRENT ASSETS</b>		<b>(10,324)</b>	(1,920)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>340,580</b>	327,781
<b>NET ASSETS</b>		<b>340,580</b>	327,781
<b>FUNDS</b>	10		
Unrestricted funds		<b>340,580</b>	327,781
<b>TOTAL FUNDS</b>		<b>340,580</b>	327,781

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2023 and were signed on its behalf by:

S A Newbury - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**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 2023**

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.23</b>	31.3.22
	£	£
Mat fees	<b>16,874</b>	15,635
Competitions	<b>23,330</b>	10,211
Courses and events	<b>1,305</b>	250
Catering	<b>1,364</b>	782
Karate and aikido clubs	<b>2,650</b>	1,760
Kits and belts	<b>900</b>	745
Harriers rent	<b>1,167</b>	747
	<hr/> <b>47,590</b> <hr/>	<hr/> 30,130 <hr/>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,435
Other trading activities	30,130
<b>Total</b>	<hr/> 47,565 <hr/>
<b>EXPENDITURE ON</b>	
Raising funds	1,249
<b>Charitable activities</b>	
General	27,786
<b>Total</b>	<hr/> 29,035 <hr/>
<b>NET INCOME</b>	18,530
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	309,251
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> <hr/> 327,781 <hr/>



**Samurai Judo Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	300,805	21,134	32,060	5,994	359,993
Additions	29,158	750	3,699	165	33,772
At 31 March 2023	329,963	21,884	35,759	6,159	393,765
<b>DEPRECIATION</b>					
At 1 April 2022	11,659	4,436	9,740	4,457	30,292
Charge for year	3,084	2,200	6,483	802	12,569
At 31 March 2023	14,743	6,636	16,223	5,259	42,861
<b>NET BOOK VALUE</b>					
At 31 March 2023	315,220	15,248	19,536	900	350,904
At 31 March 2022	289,146	16,698	22,320	1,537	329,701

**6. STOCKS**

	31.3.23	31.3.22
	£	£
Stocks	6,273	1,835

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

	31.3.23	31.3.22
	£	£
Trade debtors	-	150

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

	31.3.23	31.3.22
	£	£
Other loans (see note 9)	14,000	-
Other creditors	1,838	3,906
Accruals and deferred income	2,251	3,877
	18,089	7,783

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**9. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.3.23</b>	31.3.22
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Other loans	<b><u>14,000</u></b>	<b><u>-</u></b>

**10. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At
	<b>£</b>	<b>£</b>	<b>31.3.23</b>
			<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>327,781</b>	<b>12,799</b>	<b>340,580</b>
	<b><u>327,781</u></b>	<b><u>12,799</u></b>	<b><u>340,580</u></b>
<b>TOTAL FUNDS</b>			
	<b><u>327,781</u></b>	<b><u>12,799</u></b>	<b><u>340,580</u></b>

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

	Incoming resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>55,264</b>	<b>(42,465)</b>	<b>12,799</b>
	<b><u>55,264</u></b>	<b><u>(42,465)</u></b>	<b><u>12,799</u></b>
<b>TOTAL FUNDS</b>			
	<b><u>55,264</u></b>	<b><u>(42,465)</u></b>	<b><u>12,799</u></b>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At
	<b>£</b>	<b>£</b>	<b>31.3.22</b>
			<b>£</b>
<b>Unrestricted funds</b>			
General fund	309,251	18,530	327,781
	<b><u>309,251</u></b>	<b><u>18,530</u></b>	<b><u>327,781</u></b>
<b>TOTAL FUNDS</b>			
	<b><u>309,251</u></b>	<b><u>18,530</u></b>	<b><u>327,781</u></b>

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

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	47,565	(29,035)	18,530
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>47,565</u>	<u>(29,035)</u>	<u>18,530</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	309,251	31,329	340,580
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>309,251</u>	<u>31,329</u>	<u>340,580</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	102,829	(71,500)	31,329
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>102,829</u>	<u>(71,500)</u>	<u>31,329</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Samurai Judo Club**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>6,144</b>	4,300
Gift aid	<b>1,530</b>	1,135
Grants	<b>-</b>	12,000
	<hr/> <b>7,674</b>	<hr/> 17,435
<b>Other trading activities</b>		
Mat fees	<b>16,874</b>	15,635
Competitions	<b>23,330</b>	10,211
Courses and events	<b>1,305</b>	250
Catering	<b>1,364</b>	782
Karate and aikido clubs	<b>2,650</b>	1,760
Kits and belts	<b>900</b>	745
Harriers rent	<b>1,167</b>	747
	<hr/> <b>47,590</b>	<hr/> 30,130
<b>Total incoming resources</b>	<b>55,264</b>	47,565
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	<b>1,835</b>	2,255
Kits and belts	<b>661</b>	779
Catering	<b>431</b>	50
Closing stock	<b>(6,273)</b>	(1,835)
	<hr/> <b>(3,346)</b>	<hr/> 1,249
<b>Charitable activities</b>		
Rates and water	<b>1,499</b>	942
Insurance	<b>852</b>	634
Light and heat	<b>4,094</b>	3,443
Post and stationery	<b>233</b>	95
Repairs and renewals	<b>1,213</b>	628
Judo activities, training costs and support	<b>13,709</b>	4,748
Competitions	<b>9,213</b>	1,540
Courses and events	<b>-</b>	85
Telephone	<b>454</b>	420
Donations	<b>-</b>	1,200
Advertising	<b>39</b>	72
Cleaning	<b>1,629</b>	1,535
Depreciation of freehold property	<b>3,084</b>	2,915
Depreciation of plant and machinery	<b>2,200</b>	2,172
Depreciation of fixtures and fittings	<b>6,483</b>	6,288
Carried forward	<b>44,702</b>	26,717

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 2023**

	31.3.23 £	31.3.22 £
<b>Charitable activities</b>		
Brought forward	<b>44,702</b>	26,717
Depreciation of computer equipment	<b>802</b>	769
	<hr/> <b>45,504</b>	<hr/> 27,486
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>7</b>	-
 <b>Governance costs</b>		
Accountancy	<b>300</b>	300
	<hr/> <b>42,465</b>	<hr/> 29,035
Total resources expended		
	<hr/> <b>12,799</b>	<hr/> 18,530
 <b>Net income</b>	<hr/> <b>12,799</b>	<hr/> 18,530

This page does not form part of the statutory financial statements