

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2024**  
**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 2024**

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**Samurai Judo Club**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 (resigned 28.5.25)  
R Alloway (appointed 28.5.25)  
M Limrick (appointed 28.5.25)

**Independent Examiner**

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

Approved by order of the board of trustees on 15 January 2026 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 2024.

**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

15 January 2026

**Samurai Judo Club**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	<b>31.3.24</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>8,141</b>	7,674
Other trading activities	2	<b>35,565</b>	47,590
<b>Total</b>		<b>43,706</b>	55,264
 <b>EXPENDITURE ON</b>			
Raising funds		<b>2,841</b>	(3,346)
<b>Charitable activities</b>			
General activities		<b>31,610</b>	45,811
<b>Total</b>		<b>34,451</b>	42,465
 <b>NET INCOME</b>		<b>9,255</b>	12,799
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>340,580</b>	327,781
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>349,835</b>	340,580

The notes form part of these financial statements

**Samurai Judo Club**

**Balance Sheet**  
**31 March 2024**

		<b>31.3.24</b>	31.3.23
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	5	<b>341,615</b>	350,906
<b>CURRENT ASSETS</b>			
Stocks	6	<b>4,540</b>	6,273
Debtors	7	<b>4,752</b>	-
Cash at bank and in hand		<b>1,888</b>	1,490
		<b>11,180</b>	7,763
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(2,960)</b>	(18,089)
<b>NET CURRENT ASSETS</b>		<b>8,220</b>	(10,326)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>349,835</b>	340,580
<b>NET ASSETS</b>		<b>349,835</b>	340,580
<b>FUNDS</b>	10		
Unrestricted funds		<b>349,835</b>	340,580
<b>TOTAL FUNDS</b>		<b>349,835</b>	340,580

The financial statements were approved by the Board of Trustees and authorised for issue on 15 January 2026 and were signed on its behalf by:

S A Newbury - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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 2024**

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.24</b>	31.3.23
	£	£
Mat fees	<b>15,525</b>	16,874
Competitions	<b>12,679</b>	23,330
Courses and events	<b>1,291</b>	1,305
Catering	<b>1,623</b>	1,364
Karate and aikido clubs	<b>1,920</b>	2,650
Kits and belts	<b>607</b>	900
Harriers rent	<b>1,920</b>	1,167
	<hr/> <b>35,565</b> <hr/>	<hr/> 47,590 <hr/>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

Expenses totalling £150 (2023: £nil) 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	7,674
Other trading activities	47,590
<b>Total</b>	<hr/> 55,264 <hr/>
<b>EXPENDITURE ON</b>	
Raising funds	(3,346)
<b>Charitable activities</b>	
General activities	45,811
<b>Total</b>	<hr/> 42,465 <hr/>
<b>NET INCOME</b>	12,799
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	327,781
<b>TOTAL FUNDS CARRIED FORWARD</b>	<hr/> <hr/> 340,580 <hr/>



**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2023	329,963	21,884	35,759	6,159	393,765
Additions	-	1,448	-	-	1,448
At 31 March 2024	329,963	23,332	35,759	6,159	395,213
<b>DEPRECIATION</b>					
At 1 April 2023	14,743	6,636	16,223	5,259	42,861
Charge for year	3,206	1,846	4,884	801	10,737
At 31 March 2024	17,949	8,482	21,107	6,060	53,598
<b>NET BOOK VALUE</b>					
At 31 March 2024	312,014	14,850	14,652	99	341,615
At 31 March 2023	315,220	15,248	19,536	900	350,904

**6. STOCKS**

	31.3.24	31.3.23
	£	£
Stocks	4,540	6,273

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

	31.3.24	31.3.23
	£	£
Other debtors	2,973	-
Prepayments and accrued income	1,779	-
	4,752	-

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

	31.3.24	31.3.23
	£	£
Other loans (see note 9)	-	14,000
Other creditors	1,078	1,838
Accruals and deferred income	1,882	2,251
	2,960	18,089

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**9. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.3.24</b>	31.3.23
	<b>£</b>	£
Amounts falling due within one year on demand:		
Other loans	-	14,000
	<u>          </u>	<u>          </u>

**10. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24 £
<b>Unrestricted funds</b>			
General fund	<b>340,580</b>	<b>9,255</b>	<b>349,835</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>340,580</b>	<b>9,255</b>	<b>349,835</b>
	<u>          </u>	<u>          </u>	<u>          </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	<b>43,706</b>	<b>(34,451)</b>	<b>9,255</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>43,706</b>	<b>(34,451)</b>	<b>9,255</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

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

**Samurai Judo Club**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**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	55,264	(42,465)	12,799
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,264</u>	<u>(42,465)</u>	<u>12,799</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	327,781	22,054	349,835
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>327,781</u>	<u>22,054</u>	<u>349,835</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	98,970	(76,916)	22,054
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>98,970</u>	<u>(76,916)</u>	<u>22,054</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Samurai Judo Club**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,480	6,144
Gift aid	1,661	1,530
	<hr/> 8,141	<hr/> 7,674
<b>Other trading activities</b>		
Mat fees	15,525	16,874
Competitions	12,679	23,330
Courses and events	1,291	1,305
Catering	1,623	1,364
Karate and aikido clubs	1,920	2,650
Kits and belts	607	900
Harriers rent	1,920	1,167
	<hr/> 35,565	<hr/> 47,590
<b>Total incoming resources</b>	43,706	55,264
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	6,273	1,835
Kits and belts	860	661
Catering	248	431
Closing stock	(4,540)	(6,273)
	<hr/> 2,841	<hr/> (3,346)
<b>Charitable activities</b>		
Rates and water	1,350	1,499
Insurance	889	852
Light and heat	7,156	4,094
Post and stationery	254	233
Repairs and renewals	543	1,213
Judo activities, training costs and support	4,637	13,709
Competitions	1,922	9,213
Licences and subscriptions	65	-
Christmas and summer parties	549	-
Telephone	410	454
Advertising	37	39
Cleaning	2,760	1,629
Depreciation of freehold property	3,206	3,084
Depreciation of plant and machinery	1,846	2,200
Depreciation of fixtures and fittings	4,884	6,483
Depreciation of computer equipment	802	802
	<hr/> 31,310	<hr/> 45,504

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 2024**

	31.3.24 £	31.3.23 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	7
<b>Governance costs</b>		
Accountancy	<u>300</u>	<u>300</u>
Total resources expended	<u><b>34,451</b></u>	<u>42,465</u>
<b>Net income</b>	<u><b>9,255</b></u>	<u>12,799</u>

This page does not form part of the statutory financial statements