

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
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 2025

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Samurai Judo Club

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2025.

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 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,620	8,141
Other trading activities	2	30,251	35,565
Total		35,871	43,706
EXPENDITURE ON			
Raising funds		2,269	2,841
Charitable activities			
General activities		27,529	31,610
Total		29,798	34,451
NET INCOME		6,073	9,255
RECONCILIATION OF FUNDS			
Total funds brought forward		349,835	340,580
TOTAL FUNDS CARRIED FORWARD		355,908	349,835

The notes form part of these financial statements

Samurai Judo Club

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	354,854	341,615
CURRENT ASSETS			
Stocks	6	3,573	4,540
Debtors	7	2,039	4,752
Cash at bank and in hand		21,124	1,888
		26,736	11,180
CREDITORS			
Amounts falling due within one year	8	(25,682)	(2,960)
NET CURRENT ASSETS		1,054	8,220
TOTAL ASSETS LESS CURRENT LIABILITIES		355,908	349,835
NET ASSETS		355,908	349,835
FUNDS	10		
Unrestricted funds		355,908	349,835
TOTAL FUNDS		355,908	349,835

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 2025

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	- 4% on cost, 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 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Mat fees	13,507	15,525
Competitions	9,965	12,679
Courses and events	1,325	1,291
Catering	1,853	1,623
Karate and aikido clubs	1,970	1,920
Kits and belts	871	607
Harriers rent	760	1,920
	<hr/> 30,251 <hr/>	<hr/> 35,565 <hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Expenses totalling £nil (2024: £150) were reimbursed to Mrs S A Newbury during the year.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,141
Other trading activities	35,565
Total	<hr/> 43,706 <hr/>
EXPENDITURE ON	
Raising funds	2,841
Charitable activities	
General activities	31,610
Total	<hr/> 34,451 <hr/>
NET INCOME	9,255
RECONCILIATION OF FUNDS	
Total funds brought forward	340,580
TOTAL FUNDS CARRIED FORWARD	<hr/> <hr/> 349,835 <hr/>

Samurai Judo Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	329,963	23,332	35,759	6,159	395,213
Additions	22,085	-	-	-	22,085
At 31 March 2025	352,048	23,332	35,759	6,159	417,298
DEPRECIATION					
At 1 April 2024	17,949	8,482	21,107	6,060	53,598
Charge for year	3,425	1,725	3,663	33	8,846
At 31 March 2025	21,374	10,207	24,770	6,093	62,444
NET BOOK VALUE					
At 31 March 2025	330,674	13,125	10,989	66	354,854
At 31 March 2024	312,014	14,850	14,652	99	341,615

6. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	3,573	4,540

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	2,039	2,973
Prepayments and accrued income	-	1,779
	2,039	4,752

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other loans (see note 9)	21,000	-
Other creditors	509	1,078
Accruals and deferred income	4,173	1,882
	25,682	2,960

Samurai Judo Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>21,000</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	349,835	6,073	355,908
TOTAL FUNDS	<u>349,835</u>	<u>6,073</u>	<u>355,908</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,871	(29,798)	6,073
TOTAL FUNDS	<u>35,871</u>	<u>(29,798)</u>	<u>6,073</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	340,580	9,255	349,835
TOTAL FUNDS	<u>340,580</u>	<u>9,255</u>	<u>349,835</u>

Samurai Judo Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,706	(34,451)	9,255
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,706</u>	<u>(34,451)</u>	<u>9,255</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	340,580	15,328	355,908
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>340,580</u>	<u>15,328</u>	<u>355,908</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 £
Unrestricted funds			
General fund	79,577	(64,249)	15,328
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>79,577</u>	<u>(64,249)</u>	<u>15,328</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Samurai Judo Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,480	6,480
Gift aid	1,140	1,661
	<hr/> 5,620	<hr/> 8,141
Other trading activities		
Mat fees	13,507	15,525
Competitions	9,965	12,679
Courses and events	1,325	1,291
Catering	1,853	1,623
Karate and aikido clubs	1,970	1,920
Kits and belts	871	607
Harriers rent	760	1,920
	<hr/> 30,251	<hr/> 35,565
Total incoming resources	35,871	43,706
EXPENDITURE		
Other trading activities		
Opening stock	4,540	6,273
Kits and belts	747	860
Catering	555	248
Closing stock	(3,573)	(4,540)
	<hr/> 2,269	<hr/> 2,841
Charitable activities		
Rates and water	1,179	1,350
Insurance	1,081	889
Light and heat	5,579	7,156
Post and stationery	170	254
Repairs and renewals	858	543
Judo activities, training costs and support	4,194	4,637
Competitions	939	1,922
Licences and subscriptions	70	65
Christmas and summer parties	1,088	549
Telephone	455	410
Advertising	39	37
Cleaning	2,557	2,760
Computer costs	175	-
Depreciation of freehold property	3,424	3,206
Depreciation of plant and machinery	1,725	1,846
Depreciation of fixtures and fittings	3,663	4,884
Carried forward	27,196	30,508

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 2025

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	27,196	30,508
Depreciation of computer equipment	33	802
	<hr/> 27,229	<hr/> 31,310
 Support costs		
 Governance costs		
Accountancy	300	300
	<hr/> 29,798	<hr/> 34,451
Total resources expended		
	<hr/> 6,073	<hr/> 9,255
Net income	<hr/> <hr/> 6,073	<hr/> <hr/> 9,255

This page does not form part of the statutory financial statements