

# Ikkaido

A company limited by guarantee

## Annual Report and Financial Statements for the Year Ended 31 August 2020

Company registration number: 08654724

Charity registration number: 1156581

# Ikkaido

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# Ikkaido

## Reference and Administrative Details

Charity Name	Ikkaido
Charity registration number	1156581
Company registration number	08654724
Registered office	37 Southfield Rd Oxford OX4 1NX
Trustees	Melanie Timberlake Dirk van der Merwe Lucinda Harris Annika Sweeney
Accountant	T.Radia

## **IKKAIDO**

### **REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020**

The trustees (who are also the directors of the charity for the purposes for the Companies Act) present their annual report together with the financial statements of Ikkaido (the charitable charity) for the period ended 31 August 2020. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2015.

#### **Structure, governance and management**

##### **a. Constitution**

The charity is registered as a charitable company limited by guarantee and was established under a Memorandum of Association dated 19 August 2013.

The charity is constituted under a Memorandum of Association dated 19 August 2013 and was registered with the Charity Commission with number 1156581 on 8 April 2014.

The principal object of the charity is to provide facilities in the interests of social welfare for individuals who have need of such facilities; by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life and making participation inclusive to all.

##### **b. Method and appointment or election of trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The power to appoint new trustees rests collectively with the trustees. Trustees will be selected for their expertise and experience. The ongoing trustees will be responsible for the induction of new trustees, which involves an awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees will make available a welcome pack to include copies of the previous year's annual report and accounts, a brief history of the Foundation and a copy of the governing document. The pack will also include a copy of the Charity Commission guidance "The Essential Trustee: What you need to know" and "Charities and Public Benefit".

##### **c. Organizational structure and decision making**

The trustees meet a minimum of four times a year and decisions concerning the charity are made by the trustees at these meetings, guided by the Chief Executive. The trustees also agree the broad strategy and areas of activity for the charity including reserves and risk management policies.

The management of the charity is delegated to the Chief Executive.

## **IKKAIDO**

### **REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020 (Cont.)**

#### **Objectives and Activities**

##### **a. Policies and objectives**

The aims of Ikkaido are to create social change and inclusion for people who are disabled, disadvantaged or living with poverty. Ikkaido uses martial arts and self-defence physical activity to coach people. The outcomes from coaching people include empowerment and the promotion of increased diversity and inclusion of persons with a disability and fewer opportunities in education, entrepreneurship and employment.

All Ikkaido staff and board of trustees are persons with disability or fewer opportunities. The trustees consider that the performance of the charity has been satisfactory and in furtherance of its public benefit objectives. The trustees continue to have regard to the public benefit requirements of the Charity Commission while planning its activities.

##### **b. Activities for achieving objectives**

We planned to become more self-sufficient and sustainable, post Brexit. The Covid Pandemic caused a year of significant evolution in our services, our impact on the world stage and the achievement of our objectives. Despite the terrible impact of Coronavirus, there was positive news for our participants and service-users which was very motivating for our staff and volunteers. We have added and improved digital services, and recruited additional staff whilst maintaining the funds of the charity.

The latter part of 2019 saw the award of two major projects Erasmus+ projects.

September saw the award of In Touch, which brought together eight NGOs from the north, South, East and West of Europe to collaborate on the development of five major European projects for the creation of entrepreneurship for different disadvantaged groups in society. Due to Covid and Brexit, the first project will be submitted in 2021.

Aligning with our new "6E" strategy, Engagement, Empowerment, Education, Employment, Entrepreneurship and Eudaimonia, and with funding from the Erasmus+ Programme of the European Commission, Ikkaido began the PRIMAE project. The project brought together a group of experts in education, technology, inclusion and end-users to design a unique and innovative inclusive and accessible e-learning experience. An extensive pre-design phase used systems thinking by Ikkaido's neurodiverse group of employees to review the learner needs and requirements and provide an analysis which informed best practice and led the pedagogical model and technological design. The PRIMAE Education and Technical Teams considered accessibility and language in tandem with pedagogy and technology to create a Universal Design for inclusive e-learning.

In line with the PRIMAE Best Practice Report, the PRIMAE project has put inclusion and accessibility at the forefront of the design of educational materials. PRIMAE focuses on how to best educate the learner and provide a tailor-made and flexible e-learning solution which is adapted to learner needs and not didactical or based upon aspects of technology alone. PRIMAE promotes the social inclusion of persons with a disability and aims to reduce barriers and discrimination through the use of adaptations and accessible technology.

Inclusive Pedagogy was based upon autonomous learning with asynchronous communication through email, a discussion forum, blog and webinars. Questions are posed which check learning and challenge the learners. A spiral curriculum highlights an educational pathway for learners across six different areas of inclusive education with transferrable inclusion skills:

Inclusive Activator – to encourage people with fewer opportunities to begin learning;  
Inclusive Leadership - to lead activities for people with fewer opportunities;  
Inclusive Coach - to coach people with fewer opportunities;  
Inclusive Tutor - to educate people with fewer opportunities;  
Assessor - to assess learning in an inclusive way;

Quality Assurance - to ensure the quality of inclusive education.

The Inclusive Curricula meet the requirements of the European Qualification Framework at Levels 2 to 6. Each curriculum is further sub-divided into five Modules with an educational goal of around 20 minutes per section.

The inclusive E-learning and accessible E-Learning platform provide the framework to teach people about inclusion, coaching and education in an inclusive and accessible way. The custom user interface of PRIMAE presents The Way as a roadmap for learning and guides to learning, studying and research have been created to support all learners and ensure their inclusion taking into account their cognitive and psycho-pedagogical parameters.

The learning materials have been adapted and provided in different ways to ensure their accessibility and with additional funding from Microsoft, a custom UI has been created on the Microsoft Azure Platform containing Slides, PDF and a Moodle. Learning is presented in the form of text, sound, videos and cartoons.

The PRIMAE website and accessible inclusive learning platform, created in partnership with University of Cyprus and Areadne, Greece, allow accessibility adjustments to be made to the screen including size and type of text, colour and contrast. Text can be viewed with a visual guide or a highlighter that allows the text to be more easily read. Videos can be stopped, links can be highlighted and dyslexia friendly text can be used to assist the learner.

Synchronous tools are used to create a participatory environment and include a live Chat option for peer learning groups, video conferencing and live support from tutors and assessors.

Learners can jot down ideas in a Notes app, and answer questions which are reviewed by tutors or assessors.

The inclusive materials have been translated into the five partner languages Italian, English, French, Swedish and Greek. To ensure a broader reach and cover the 5 most widely spoken languages in the EU, German and Spanish have been added.

All videos have Closed Captions over high contrast text boxes, which are automatically translated by Artificial Intelligence based on the learners IP address, or the language can be changed to any language, to suit the learner needs. Closed Captions and all other learning materials have been adapted to be read by a screen reader for persons with visual impairment or hearing impairment.

Negotiations have begun to deliver further accessible qualifications with providers such as TQUK and the Skills Network.

The latter part of 2019 also saw the completion of EVA-FEM2 the second part of a programme for the empowerment of women and girls who have suffered life-changing events. Participants came from backgrounds of conflict and disaster, injury or illness, physical or sexual violence, trafficking, orphans or from broken homes and with mental well-being issues from trauma and stress. EVA-FEM2 engaged and empowered young women and girls to explore leadership, their roles, rights and responsibilities, sense of self-identity, body image, sexual health, drugs, and physical and mental well-being. The programme was monitored by a team of experts in mental well-being and involved travel to three countries and included over 200 mobilities for participants from UK, Ireland, Greece, Turkey and Romania. The young people went on to identify issues in their local community and using SWOT and SMART goals they came up with workable and realistic plans for the implementation of solutions for the issues.

## **Achievements and performance**

### **a. Review of activities**

#### **Mel's Story**

Mel was a disabled participant with a shocking background of terrible trauma and resultant mental ill health who was mentored by our CEO Ray Sweeney and Dirk van der Merwe. Her childhood dream was to become a PE teacher.

She began sessions of inclusive martial arts and was soon offered the chance to become an assistant coach and started an educational journey in inclusive coaching. This year, she joined Dirk van der Merwe, becoming the second UK Disability Coach of the Year trained by Ikkaido. Mel and Ray were invited to Buckingham Palace and she has had a hectic year as the face of Lucozade's inclusive sport adverts and speaking at public events, on radio and tv about her recovery from abuse and representing UK Coaching all around the UK.

Mel said, "After that first course my confidence and self-esteem sky rocketed, and my mental health began to improve, I began to look forward rather than look at my past I began to see I had a future and something that I was good at. I have grown so much in my confidence; my self-worth and I have found something that brings me enjoyment but most importantly I have found something that no drugs or therapy was ever able to give me. I have found something that boosts my mental health, that gives me better mental well-being and gives me a focus and a future too. My children have grown, alongside all of the other participants in football and martial arts, in self-confidence and their mental health has improved along with their physical fitness. Ikkaido has become all of our lifestyles and coaching has given me passion and a renewed hope. I want to carry on with developing my coaching further and am enjoying learning and helping others to see the true benefits of what coaching and sport can do, especially through the lens of my own lived experience of disability and mental health".

Mel qualified as a tutor and her childhood dream was fulfilled when she became a school PE teacher at the start of the school year. Mel was invited to become a trustee of Ikkaido.

#### Angus' Story

Angus has Asperger's and Tourette's and was a "gifted and talented student". He studied ICT at university, but mental health problems caused him to drop out and he began working nights in a care home. He became NEET and suicidal. He started sessions of martial arts and began his educational journey with an Inclusive Activator qualification, going on to Level 2 and 3 in Inclusive Coaching and running weekly sessions of martial arts.

Angus said, "Ikkaido helped me to be mindful and to overcome the sensory overload that came with autism, which was the cause of a lot of my anxiety. One of the key attributes of my experience of autism is that I can struggle to relate to other people's emotions. Becoming a coach has enabled me to develop the people skills crucial to success in this area. From a young age, people are put in a situation where it's just assumed that they will be kind, respectful and supportive to each other. Every week in Ikkaido we're reminded that everyone has their own difficulties and differences, but we are all basically the same"

Angus is now working full time as a Facilitator in our European projects organising timetables and delivering activities and has qualified to deliver coaching qualifications as a tutor, assessor and teacher.

#### Sam's Story

Sam was a young disabled man who was fascinated by martial arts. He was offered a job in cleaning but Ikkaido offered him a job to train as a martial arts coach. Despite severe learning disability, autism and speech difficulty he qualified as an Activator and as a Level 2 coach of Inclusive Martial Arts. Qualifications were adapted for Sam and he went on to take Level 2 in Supporting Learning in Physical Education and School Sport, Level 2 NVQ Certificate in Activity Leadership and Level 2 Award in Employment Awareness in Active Leisure and Learning. Sam is now employed as a coach with Ikkaido and travels the world teaching martial arts.

Before Covid struck, we ran regular weekly Ikkaido sessions at three venues in Wales, three venues in Oxfordshire and two venues in Buckinghamshire carrying out 4512 days of work in martial arts physical activity, education and social inclusion.

We trained 6 Tutors, 25 new coaches and 12 Activators in Ireland.

We have obtained over 30 grants working with 25 different countries and have directly engaged 100's of people with fewer opportunities who are disabled, disadvantaged or living with poverty, in education, physical activity and employment.

European Commission Projects were underway for EVA-FEM2 for €190,000 over 15 months on the empowerment of women and girls from backgrounds of physical and sexual violence, conflict and disaster, trafficking, disability, stress and trauma and employABLE which aimed to develop better communication, creativity, employment and entrepreneurship for persons with fewer opportunities and/or a disability.

September:

Ikkaido continued its work on the Martial Arts Commission of TAFISA who invited Ikkaido to send a team of disabled martial artists to Russia to take part in the first World Martial Arts Festival. The team visited Ulyanovsk and were provided with guides to show them all around Moscow, visiting Red Square, Lenin's Tomb and St Peters Cathedral.

Sixty young disabled and disadvantaged people from all around Europe were invited to Center Parcs in England to take part in the Erasmus+ employABLE project and explore employment and entrepreneurship. They defined what they wanted to do in terms of work or starting a business and developed their skills, knowledge and competencies through the design of a Festival of Martial Arts.

Ikkaido was invited to Portugal as a guest speaker and panelist on the Erasmus+ Project InSport which aimed to develop inclusive sport in Europe.

October:

The Advance Planning Visit took place in Tralee, Ireland for the employABLE youth exchange to be held in November and the In Touch project began in Oxford with a Kickoff meeting for 20 staff from eight partners from Romania, Bulgaria, France, Estonia, Greece, Poland, UK and Ireland at the Oxford Spires Hotel.

We attended the Erasmus+ Kickoff meeting for partners new to Key Action 2 projects as we had been awarded two major KA2s.

Greece was the venue for the final exchange of the Erasmus+ Project EVA-FEM2 for the empowerment of women and girls who had suffered life-changing events. EVA-FEM engaged 60 young women and girls to explore leadership, their roles, rights and responsibilities, sense of self-identity, body image, sexual health, drugs, and physical and mental well-being. The programme was monitored by a team of mental well-being experts and involved travel all around Europe. Results showed that we had reduced low mental wellbeing for 39% of participants down to zero.

Ikkaido was invited to London to deliver the Opening Speech for the World Martial Arts Games, which was attended by several thousand participants.

Our work with the Diversity and Inclusion Work Group of the United Nations Global Compact for the Sustainable Development Goals continued with regular meetings in London.

November:

Early November saw us deliver a Keynote Speech at the World Fudokan Federation World Championships in Germany and present medals to more than 150 disabled and disadvantaged martial artists who participated alongside 2500 mainstream athletes.

Staff members from Ikkaido visited Bulgaria with funding from the Erasmus+ SpreadABILITY project to develop the competences of inclusive youth workers.

Ikkaido was invited to Japan to speak on inclusion at the World Congress of TAFISA and forged new links with the board and experts working with TAFISA.

The final exchange of the employABLE project was carried out in Ireland and the first Transnational Project Meeting for the Erasmus+ Youth Empowerment through Sport project was held in Modena, Italy.

December;

Following our award of the Quality Label by the European Commission, funding was provided to attend a contact making and project development seminar in Croatia. This led to the development of the PRIMA project to bring a volunteer to the UK for one year in 2020.

A meeting with 1<sup>st</sup>4Sport was held to discuss the creation of further qualifications and training was provided for six persons with a disability to become Level 3 Tutors.



## January

The first inklings of the coming storm from coronavirus were noticed by the board and we began the preparation of digital coaching materials for the BOOST! Level 1 Qualification. BOOST! is an inclusive, holistic wellbeing programme delivered digitally to primary school children, parents and teachers.

We began the delivery the first UKCC Level 3 Award in Education and Training (AET3) course of the year and the In Touch Project began with a Learning, Teaching and Training Activity in Larissa, Greece to trial methodologies for entrepreneurship for persons with a disability.

## February:

Digital material development and the AET 3 course continued through February and we trialled the Activity Coach and Activity Leader materials in Ireland with a group of disabled, Swedish, British and Irish participants.

Kickoff meetings were held in Oxford for the Erasmus+ PRIMAE project and in Turkey for the Erasmus+ Building a United Society project.

## March

### March

Coronavirus had hit hard and Ikkaido began to review all activities. Staff were furloughed. The planned PRIMAE Learning, Teaching and Training Activities in the UK were postponed. We withdrew from our planned travel to New York with a group of disabled people to attend the United Nations General Assembly and UN Women. Sessions of inclusive martial arts planned at University College London were cancelled. Transnational Project Meetings for In Touch in Spain and YES in Romania were moved then postponed, while Learning, Teaching and Training Activities for PRIMAE in Sweden were postponed. Six interns from Spain cancelled their travels, the Estonia LTTA for IN Touch was postponed along with the RCA Project in Romania and the Malta Martial Arts Open. Ikkaido staff were either furloughed or began working from home for the rest of the year.

Fortunately, funding from Oxfordshire County Council and Sport England along with Ikkaido's funding from Erasmus+ ensured that some staff activities and salaries were sustained.

The Erasmus+ Programme has accorded Ikkaido the capacity to develop a very clear set of Policies and Procedures which are necessary to safeguard the vulnerable people we work with. These procedures and policies have proved invaluable during our work with people fewer opportunities.

An important part of this has involved maintaining positive communications and close relationships and we were privileged to become a signatory to the UN Global Compact for the Sustainable Development Goals and contribute to regular meetings of the Inclusion and Diversity Working Group in the UK.

The following policies have been established for coaching staff and members:

- Coronavirus Policy
- Codes of Practice for coaches, volunteers, athletes and parents
- Safeguarding Policy and Protection Policy for vulnerable adults and children
- Appeals Policy for gradings and qualifications
- Malpractice Policy for gradings and qualifications
- Data Protection Policy
- Grading Policy
- Therapeutic Use Exemption (TUE)
- WADA Anti-Doping and Drug Education
- Equal Opportunities Policy
- Health and Safety Policy
- Quality Assurance Policy
- Complaints Policy
- Coaching Development Policy
- Health and Safety Policy
- Social Media Policy
- Data Protection Policy

- Website T&Cs
- Travel Policy
- Reserves Policy

The charity has received ongoing subsidy donations for Office 365, Adobe, and Xero. Notion has been an invaluable addition for project management, along with welcome additions of Doodly, Toonly, Google for Non-Profits, MailChimp and Doodle.

Support from Oxford Local Enterprise Network has enabled Ikkaido to engage with teams of graduates and post-graduates from the University of Oxford who work with us on the development of strategy challenges. This has proved invaluable in facing the challenges of COVID. Under Lockdown, we have taken on new apprentices as Social Media Marketer, two Operational Managers and a Team Leader. The University of Oxford has also provided funding for the Apprenticeships.

We changed the Erasmus Solidarity Corps volunteer from Croatia to become a Volunteer from Oxford which got around the problems concerning Covid and travel.

CEO Ray Sweeney took a Diploma in Psychology and Child Psychology and a Masters in Business Leadership at the University of Leicester under Lockdown.

By the end of this year, Ikkaido held substantial reserves much of which we anticipate will be spent in 2020-21 on carrying out the activities postponed from this year.

## **Financial review**

### **a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### **b. Review for the year**

Incoming resources for the year were £316,893 (2019: £401,882)

Net outgoing resources were £279,294 (2019: £406,090)

Net movement of funds were £37,599 (2019: -£4208)

### **c. Reserves policy**

The charity is currently dependent on donations, income from coaching and coach education, small grants, European partners and the British Council to sustain its activities. Earned income alone would not allow Ikkaido to continue operating. This means that if there were to be a gap in funding it is likely that Ikkaido would have to close down. To avoid closure, Ikkaido seeks to develop greater income from its education activities and if funding difficulties were to happen Ikkaido board has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of 2 months. The main concerns of the board are to ensure:

- that staff can continue working, primarily to secure new funding
- that members/service users are supported to move on to other services

Currently funding has been secured until December 2018, but if difficulties were to arise then, it has been calculated that reserves of £20000 would be needed to continue running for at least 2 months. The reserves should be built up from the unrestricted (earned) income. The level of reserves should be calculated and monitored every 6 months by the trustees. This policy should be reviewed yearly and whenever there are significant changes in staff hours or numbers.

#### **d. Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

#### **Future Plans**

##### **Future developments**

The charity has submitted the following additional projects:

DIPHE project €235,000 24 months

Leading on from the Erasmus+ PRIME project, this project is a an EU Special Call. The project intends to develop e-learning for primary and lower secondary school teachers on the digital delivery of inclusive and accessible sport and physical education and contributes to the project management costs of the charity.

HEPA4ALL €325,000 36 months

Is an Erasmus+ Sport project to develop an inclusive and accessible digital learning platform for Inclusive Health Enhancing Physical Activity (HEPA4ALL), a network of help desks for information on HEPA4ALL, a think tank of European HEPA4ALL experts, and Surveys and Studies which will guide, inform and influence policy, nationally and internationally.

ASPIRE €400,000 36 months

ASPIRE aims to create an app and platform for an Index of Inclusion in which sports clubs and associations can self-check their levels of inclusion.

Stop Violence in Sport €60,000 18 months

This project aims to stop violence in and through sport against women participants.

VOYCE €385,000

This project is a Special Call for youth and aims to give young people a voice in society

Get On IT €285,000

Get On IT is an In Touch extension project to create entrepreneurship and IT competences which support disabled people to develop their own businesses.

TURING. £40,000

The governments new Turing Scheme will fund travel to San Francisco to review best practice in Diversity and Inclusion Strategies in Big Tech and take D&I Manager qualifications.

Oxfordshire Community Foundation £17000

To pilot and trial the BOOST! Programme for 250 disabled and disadvantaged children from Oxfordshire.

OXLEP £5800

The KickStart Grant to fund the purchase of two Apple Mac 27" machines for the production of digital materials.

In accordance with the 6E strategy:

Systems thinking is being used to create innovation

A Fundraising and Marketing Manager has been employed

Income will be generated from a suite of inclusive and accessible qualifications with entry Level 1 leadership through to Level 4/5 teacher qualifications.

Income will be generated from accessible online learning and blended learning.

Income will be generated from schools with the I-Ninja programme of inclusive martial arts and KS education

Income will be generated from a new suite of qualifications on wellbeing for youth and adults.

Women and girls, young NEETs and persons with a disability or health conditions will be our priorities.

**Small company exemptions**

The financial statements have been prepared in accordance with provisions applicable to companies' subject to the small companies regime under the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

## **IKKAIDO**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2020**

#### **Trustees' responsibilities**

The Board members are responsible for preparing, reviewing and approving the annual report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Board are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of these resources, including the net income and expenditure of the charity for the year. In preparing these accounts the Board members are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any materials departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27/05/2021 signed on its behalf:

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the bottom.

**Dirk van der Merwe**  
**Chair of Trustees**

**Ikkaido**  
**Statement of Financial Activities for the**  
**Year Ended 31 August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds	Restricted Funds £	Total Funds 2019 £
<b>Income from:</b>							
Donations and legacies	2	56,450	-	56,450	60,513	-	60,513
Charitable activities	3	259,363	-	259,363	340,275	-	340,275
Membership		-	-	-	-	-	1,249
Other income		1,080	-	1,080	1,094	-	1,094
Total income		<u>316,893</u>	<u>-</u>	<u>316,893</u>	<u>401,882</u>	<u>-</u>	<u>401,882</u>
<b>Expenditure on:</b>							
Raising funds		-	-	-	-	-	-
Charitable activities	4	<u>279,294</u>	<u>-</u>	<u>279,294</u>	<u>406,090</u>	<u>-</u>	<u>406,090</u>
Total expenditure		<u>279,294</u>	<u>-</u>	<u>279,294</u>	<u>406,090</u>	<u>-</u>	<u>406,090</u>
<b>Net income /(expenditure)</b>		37,599	-	37,599	(4,208)	-	(4,208)
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>37,599</u>	<u>-</u>	<u>37,599</u>	<u>(4,208)</u>	<u>-</u>	<u>(4,208)</u>
<b>Reconciliation of funds:</b>							
Total funds brought forwards		<u>45,356</u>	<u>-</u>	<u>45,356</u>	<u>49,564</u>	<u>-</u>	<u>49,564</u>
<b>Total funds carried forward</b>		<u>82,955</u>	<u>-</u>	<u>82,955</u>	<u>45,356</u>	<u>-</u>	<u>45,356</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore there a statement of comprehensive income has not been prepared. All of the above amounts relate to continuing activities.

**Ikkaido**  
**Balance Sheet as at 31 August 2020**

		<b>2020</b>	<b>2019</b>
	Note	£	£
<b>Fixed Assets</b>		5,425	3,909
<b>Current assets</b>			
Debtors: Amounts falling due within one year	7	87,999	0
Cash at bank and in hand		55,506	109,706
		<u>143,505</u>	<u>109,076</u>
<b>Creditors: Amounts falling due within one year</b>	8	<u>15,975</u>	<u>68,259</u>
<b>Net current assets</b>		127,530	41,447
<b>Total Assets</b>		<u>132,955</u>	<u>45,356</u>
<b>Creditors: Amounts falling due after one year</b>	9	<u>50,000</u>	<u>0</u>
<b>Net Current assets/(liabilities)</b>		<u>82,955</u>	<u>45,356</u>
<b>The funds of the charity</b>			
<b>Funds</b>			
Unrestricted income funds	10	82,955	45,356
Restricted income funds		-	-
<b>Total funds</b>		<u>82,955</u>	<u>45,356</u>

For financial year ended 31 August 2020, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 27/05/2021



Dirk van der Merwe – Chair of Trustees

The notes on pages 13 to 20 form an integral part of these financial statements.



**Ikkaido**  
**Notes to the Financial Statements for the Year Ended 31<sup>st</sup> August 2020**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The Trustees have taken advantage of the option for early application of the amendments to the SORP outlined in Update Bulletin 1 which does not require charities not meeting the definition of "larger" to present a cash flow statement in accordance with amendments to FRS102.

**Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Income**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Ikkaido**  
**Notes to the Financial Statements for the Year Ended 31<sup>st</sup> August 2020 (cont.)**

**Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fixed assets**

Individual fixed assets costing £750 or more are capitalised.

**2. Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Donations	56,450	-	56,450	60,513
Gift Aid	-	-	-	-
	<u>56,450</u>	<u>-</u>	<u>56,450</u>	<u>60,513</u>

**3. Income from charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Grants	258,545	-	258,545	339,026
Tutoring fees	0	-	0	-
Coaching income	1,050	-	1,050	-
Membership income	(232)	-	(232)	1,249
<b>Total charitable activities</b>	<u>259,363</u>	<u>-</u>	<u>259,363</u>	<u>340,275</u>

**Ikkaido**  
**Notes to the Financial Statements for the Year Ended 31<sup>st</sup> August 2020 (cont.)**

**4. Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Direct costs</b>				
Coaching fees	488	-	488	1,838
Clothing, belts and equipment	184	-	184	2,131
Sponsorship	0	-	0	277
Venue hire	4,684	-	4,684	7,513
Subscriptions and licenses	698	-	698	1,681
Travel and subsistence	28,878	-	28,878	174,071
Accommodation	113,514	-	113,514	88,740
	<u>148,446</u>	<u>-</u>	<u>148,446</u>	<u>210,322</u>
<b>Support costs</b>				
Wages	110,597	-	110,597	96,161
	601	-	601	2,964
Printing, postage, stationery	3,128	-	3,128	2,940
Telephone, internet, IT, social media	4,537	-	4,537	14,696
Professional fees and courses	1,795	-	1,795	2,658
Insurance	505	-	505	1,076
Bank charges	7,569	-	7,569	8,685
Donations	912	-	912	3
Sundry	1,204	-	1,204	659
Governance costs	<u>130,847</u>	<u>-</u>	<u>130,847</u>	<u>195,768</u>
<b>Total expenditure on charitable activities</b>	<u>279,294</u>	<u>-</u>	<u>279,294</u>	<u>406,090</u>

**5. Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Legal Fees	284	-	284	13
Accountancy	920	-	920	646
Trustee expenses	-	-	-	-
<b>Total governance costs</b>	<u>1,204</u>	<u>-</u>	<u>1,204</u>	<u>659</u>

**Ikkaido**  
**Notes to the Financial Statements for the Year Ended 31<sup>st</sup> August 2020 (cont.)**

**6. Staff costs and numbers**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages & social security	110,597	96,164
	<u>110,597</u>	<u>96,161</u>

The average number of employees was 5 (2019: 5). No employee received any pay or benefits more than £60,000 per year.

**7. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accrued Income	87,999	-
	<u>87,999</u>	<u>-</u>

**8. Creditors: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	964	7,822
Loan	15,010	36,446
Grants repayable	-	-
Other creditors	0	23,991
	<u>15,975</u>	<u>68,259</u>

**9. Creditors – Amounts falling due after one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Government Loan	50,000	-
	<u>50,000</u>	<u>-</u>

**10. Analysis of funds**

	<b>At 1 September 2019</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>At 31 August 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Funds</b>				
Unrestricted income funds	45,356	316,893	279,294	82,955
Restricted Funds				
	-	-	-	-
<b>Total funds</b>	<u>45,356</u>	<u>316,893</u>	<u>279,294</u>	<u>82,955</u>

**Ikkaido**  
**Notes to the Financial Statements for the Year Ended 31<sup>st</sup> August 2020 (cont.)**

**10. Related party transactions and trustee remuneration**

No trustees were reimbursed for expenses and there were no related party transactions.

## **Independent examiner's report to the trustees of Ikkaido (Charity 1156581)**

I report on the accounts of the company for the year ended 31 August 2020, which are set out on pages 11 to 18.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for Independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met

Name: Terry Radia

Relevant professional qualification or body: ACCA

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Long Wittenham Road  
North Moreton  
Oxon  
OX11 9AX

Date: 26/05/2021