

The Karate Initiative (SCIO)

Scotland · Charity number SC039618

Details

Known as	Carnegie Dojo
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2008-06-02
Register	View on the OSCR register

Contact

Address	13 Elliot Street Dunfermline Fife KY11 4TF
Website	www.jka-carnegie.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: to provide free or low cost JKA Karate to Children, young people and families in West Fife, Scotland, tackling health inequalities, and anti-social behaviour by offering equipment, memberships and training to promote fitness, discipline and community engagement

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems'

Objectives: The Organisation is a non-profit distributing charity whose principal purpose is to encourage the promotion and participation in the sport of karate as a means to advance citizenship and/or community development, in the interests of social welfare to improve the quality of life.

Geography

- **Main operating location:** Fife
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,646	£37,984	-	0
2024-03-31	£42,136	£35,828	-	0
2023-03-31	£44,179	£35,879	-	0
2022-03-31	£48,385	£44,812	-	0
2021-03-31	£34,398	£25,119	-	0

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Accounts

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

Reference and administration details

Charity name	The Karate Initiative
Other names charity is known by	Carnegie Dojo
Registered charity number	SC039618
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Trust was set up by [REDACTED] and was recognised as a Scottish Charity with effect from June 2008. The Charity changed its legal status to a Scottish Charitable Incorporated Organisation in November 2016. The Trust is administered in accordance with the terms of the Karate Initiative Constitution.

Trustee recruitment and appointment

The trustees were those re-elected at the AGM on 12th December 2024 and in accordance with the Constitution will be required to be re-elected at the AGM in 2026.

Objectives and activities

Charitable purposes

To encourage the promotion and participation in the sport of karate and in doing so be affiliated to and support the Japan Karate Association (JKA) and to comply with their regulations and statutes.

To relieve poverty by raising necessary capital to provide free of charge, whenever possible, all equipment, instruction, courses, gradings, equipment and relevant insurances required to participate in this sport, and to advance citizenship and community development, especially in young people, through demonstrating values such as integrity, dignity & respect, thereby encouraging positive relationships with the wider community.

Summary of the main activities in relation to these objects

During the year the charity had available funds of £39,646.34, this figure comprised of £6,308.11 from the previous year, donations from students of £9,130.00 and various grants and fund-raising events totalling £24,208.23.

This figure is in line with previous years funding with the continued good work of the fundraising committee.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year the charity paid out monies totalling £37,984.95.

2024-25 was another challenging year. Whilst post Covid training has generally returned to normal, there has been a noticeable change in the student mental wellbeing which has had a long-term effect on their physical wellbeing making it harder to retain more younger students. Hopefully this will be just a short-term issue, and things will return to normal soon. Our students were able to compete at both Nation and International Competitions with several of our students competing at the JKA World Championships held in Japan. The charity was able to cover the majority of their expenses for this prestigious event. In May 2025 we were also able to send students to JKA European Championships held in the Czech Republic which shows the high standards the charity is able to maintain. The cost of living crisis continues to have an impact on the running costs of the charity as does the issues surrounding Brexit and import duties levied on equipment coming from the EU. Our main issues as we move forward is a huge increase in the rental cost of the building and we continue to seek other avenues of income to cover these costs.

2025-2026 will once again be a difficult year as we juggle our income to cover high rent, gas and electricity costs. We will continue to look into various donations available to us and continue to look for ways to raise additional funding through our fundraising committee.

Financial review

Brief statement of the charity's policy on reserves

At 31st March 2025 the charity held £1,661.39 at the bank and whilst we would like this figure to be higher, the Trustees consider this to be appropriate to allow them to continue with their responsibilities to the students.

Details of any deficit

Donated facilities and services (if any)

All instructors still give their time willingly and do not receive any payment for their instruction or for any other expenses incurred during the running of this initiative.

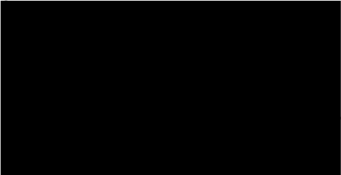
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chairman	
Date	22-12-25	

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	APRIL	2024		31	MARCH	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	17,506				17,506	15,638
Legacies					-	-
Grants		14,600			14,600	9,800
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	1,232				1,232	8,399
					-	-
A1 Sub total	18,738	14,600	-	-	33,338	33,837
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	18,738	14,600	-	-	33,338	33,837
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	30,985	7,000			37,985	35,829
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	30,985	7,000	-	-	37,985	35,829
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-			-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	30,985	7,000	-	-	37,985	35,829
Net receipts / (payments)	(12,247)	7,600	-	-	(4,647)	(1,992)
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(12,247)	7,600	-	-	(4,647)	(1,992)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,308				6,308	8,300
	Surplus / (deficit) shown on receipts and payments account	(12,247)	7,600			(4,647)	(1,992)
						-	-
						-	-
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	(5,939)	7,600	-	-	1,661	6,308
		0	-	-	-	0	0
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	-
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Defibrillator Purchase			Unrestricted Fund	1,113	-	222
	HD Projector			Restricted Fund	270	54	108
	Video Door Intercom System			Restricted Fund	274	54	109
	Martial Arts Leg Stretcher			Restricted Fund	150	30	60
	Speakers			Restricted Fund	288	57	114
	Fitness Equipment (Treadmill)			Restricted Fund	1,283	256	512
	Karcher Floor Cleaner			Restricted Fund	199	39	79
				Total	3,577	490	1,206
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
				Total		-	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-
Signed by one or two trustees on behalf of all the trustees							Date of approval
							22-12-25

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations from Students	9,130				9,130	8,908
Donation from Sponsors	8,376				8,376	6,730
					-	
Total	17,506	-	-	-	17,506	15,638

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
BBC Children in Need	-	14,600			14,600	9,800
Adapt and Thrive Funding Grant	-	-			-	-
Grant from Peoples Postcode Trust	-	-			-	-
Co-op Local Community Fund Grant	-	-			-	-
Total	-	14,600			14,600	9,800

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Funds raised Rosyth Gala	1,055				1,055	1,003
Sumup Rosyth Gala	-				-	2
Rosyth Gala	25				25	1,951
Paton street Funday	-				-	1,201
Bucket collection East End	-				-	300
Curry night - Dhoom	-				-	3,032
Bucket collection	-				-	480
Miscellaneous - refunds	152				152	430
	-				-	
Total	1,232	-	-	-	1,232	8,399

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Karate Suits & Belts	5,634				5,634	5,035
Travel Expenses	15,976				15,976	14,419
Licences		2,040			2,040	1,591
Entrance Fees	5,151				5,151	3,036
Other Expenses	1,043				1,043	1,366
Repairs & maintenance	263				263	2,716
Venue Fees		4,960			4,960	5,030
Print, Stat & Advertising	300				300	346
Website/Computer Costs	111				111	241
Insurance	562				562	260
Gas, Electricity & Water	1,945				1,945	1,789
Total	30,985	7,000	-	-	37,985	35,829

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5 Breakdown of unrestricted funds

Nature and purpose of funds	
	To meet running expenses of Karate Youth Initiative

6 Breakdown of restricted funds

Nature and purpose of funds	

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Registered charity number	Charity name THE KARATE INITIATIVE SC039618						
On the accounts of the charity for the period	Set out on pages	Period start date Day Month Year 01 APRIL 2024			to	Period end date Day Month Year 31 MARCH 2025		
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:	[Redacted Signature]			Date:	22-12-25			
Name:	[Redacted Name]							
Relevant professional qualification(s) or body (if any):	CHARTERED ACCOUNTANT							
Address:	[Redacted Address]							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**