

Highland Budokan Judo Club

Scotland · Charity number SC040651

Details

Status	Active
Legal form	Unincorporated association
Registered	2009-07-08
Register	View on the OSCR register

Contact

Address	Southview Daviot Inverness IV2 5XL
Website	www.highlandbudokan.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: Highland Budokan Judo Club by the way of it's nature provides the advancement of education, health and public participation in sport in the Highland Region. It delivers these by educating judoka (judo players) in self confidence, physical exercise and the respect for others. It also helps its members be more aware of the importance of being fit (both physically and mentally) and eating a healthy balances diet.

Beneficiaries: 'Children or young people'

Objectives: The Objects of the club shall be to increase public participation in sport by developing and fostering the spirit of Judo in the Highland area. The club shall be a member club of the British Judo Association and Judo Scotland or whichever Association in Scotland which shall be affiliated to the British Judo Association.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£52,265	£47,294	-	1
2024-04-05	£45,018	£42,773	-	0
2023-04-05	£37,083	£37,275	-	0
2022-04-05	£26,902	£36,008	-	1
2021-04-05	£24,471	£18,624	-	1

Accounts

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OscR

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	06	04	2024	To	05	04	2025

Reference and administration details

Charity name	Highland Budokan Judo Club
Other names charity is known by	
Registered charity number	SC040651
Charity's principal address	
	Postcode

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		Chairperson		
2		Treasurer	From December 2024	
3		Trustee		
4		Secretary / Trustee	From December 2024	
5		Trustee	From December 2024	
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
Gayle Rand – Former Treasurer	To December 2024

Structure, governance and management

Type of governing document

The Charity was set up and recognised as a Scottish Charity with effect from 2009. The Charity is administered in accordance with the terms of the Constitution of the Club.

Trustee recruitment and appointment

The AGM was held in December 2024. There was a change in Treasurer, but all other Trustees were reappointed. The Club is always open to accept new Trustees and would request any willing person to contact the current board.

Objectives and activities

Charitable purposes

The purpose of the Charity is to increase public participation in sport by developing and fostering the spirit of Judo in the Highland area. The Club shall be a member club of the British Judo Association and Judo Scotland or whichever Association in Scotland which shall be affiliated to the British Judo Association.

Summary of the main activities in relation to these objects

Highland Budokan Judo Club by way of its nature provides the advancement of education, health and public participation in sport in the Highland Region.

It delivers these by educating judoka (judo players) in self-confidence, physical exercise and the respect for others. It also helps its members to be more aware of the importance of being fit (both physically and mentally) and eating a healthy diet.

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Achievements and performance

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

For the period April 2024 – March 2025 membership of the club has been holding steady and continues to be inclusive for all, from junior primary school to those of a more senior adult age. There is also a wide range of abilities within the club from beginners through to those also training with the Judo Scotland talent development programme.

The club promotes learning and progression by holding bi-annual grading events for club members. In addition to this we hold club development events regularly. These events are all well attended and supported. This year we have been able to take a small group of juniors to a training camp in Belgium which was supported by parental fundraising activities and was thoroughly enjoyed by all.

We also have a number of junior contingent competing at National levels and some also made an international trip to Venray to compete there. There is a full schedule of Grand Prix tournaments throughout the year including our own hosted one in October each year. This has yielded some excellent results and is a testament to the dedication of the judoka along with the commitment and support shown by the coaches and volunteers to train, travel and give up precious time to support the club. This is appreciated by all the committee and trustees.

The committee members continue to meet online on a monthly basis to discuss our achievements, goals and plan ahead for continued successful running of the club.

Our club outlook remains positive for future years to come.

Financial review

Brief statement of the charity's policy on reserves

At the year end the Club had reserves totalling £51,169 (2023: £46,498) of which £12,837 (2024: £13,137) were restricted and £38,332 (2024: £33,361) were unrestricted.

The Club has a policy to maintain general reserves above the level of 3 months of charitable expenditure, which it is currently succeeding with. There are sufficient funds to enable the Club to continue in the foreseeable future.

Details of any deficit

No funds are in deficit.

Donated facilities and services (if any)

The Club has a small contingent of parents who donate their skills and time free of charge.

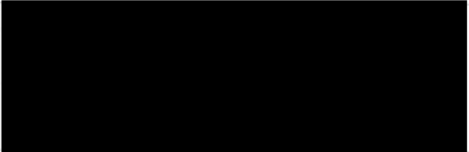
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Other optional information

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)	Treasurer
Date	5 January 2026

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2024		05	April	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	300	-	-	-	300	100
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	944
Gross trading receipts	104	-	-	-	104	260
Income from investments other than land and buildings	209	-	-	-	209	198
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	51,652	-	-	-	51,652	43,516
A1 Sub total	52,265	-	-	-	52,265	45,018
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	52,265	-	-	-	52,265	45,018
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	72
Gross trading payments	138	-	-	-	138	3,597
Refunds of fundraising activities	-	300	-	-	300	1,300
Payments relating directly to charitable activities	46,364	-	-	-	46,364	37,145
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	275
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	792	-	-	-	792	384
A3 Sub total	47,294	300	-	-	47,594	42,773
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	47,294	300	-	-	47,594	42,773
Net receipts / (payments)	4,971	(300)	-	-	4,671	2,245
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	4,971	(300)	-	-	4,671	2,245

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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 £
Donation received from public	300				300	100
Total	300	-	-	-	300	100

2 Grants

	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 £
Total	-	-	-	-	-	-

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 £
Mat fees	22,587				22,587	22,733
Annual Membership	824				824	1,129
Comp fees	28,241				28,241	17,654
Miscellaneous					-	2,000
					-	
					-	
					-	
					-	
Total	51,652	-	-	-	51,652	43,516

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 £
Coaching Fees	10,850				10,850	11,072
Hall Hire	7,155				7,155	8,482
Minibus Upkeep	2,742				2,742	1,608
Coaching courses	1,257				1,257	1,152
Competition costs	23,983				23,983	14,573
Other	377				377	258
Total	46,364	-	-	-	46,364	37,145

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below Membership	Unrestricted fund 2 - enter name of fund below NO 2	Unrestricted fund 3 - enter name of fund below Minibus	Unrestricted fund 4 - enter name of fund below Savings and 100 Club 2 accounts	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations		300			300	100
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	944
Gross trading receipts	30	74			104	260
Income from investments other than land and buildings	-			209	209	198
Rents from land & buildings					-	-
Gross receipts from other charitable activities	23,856	27,796			51,652	41,516
Sub total	23,886	28,170	-	209	52,265	43,018
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	23,886	28,170	-	209	52,265	43,018
Payments						
Expenses for fundraising activities					-	72
Gross trading payments		138			138	3,597
Investment management costs					-	-
Payments relating directly to charitable activities	18,125	28,239			46,364	37,145
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	275
Preparation of annual accounts					-	-
Legal costs					-	-
Other		792			792	384
Sub total	18,125	29,169	-	-	47,294	41,473
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	18,125	29,169	-	-	47,294	41,473
Net receipts / (payments)	5,761	(999)	-	209	4,971	1,545
Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,761	(999)	-	209	4,971	1,545

Nature and purpose of funds

Most funds are unrestricted. Trading funds are used to maintain classes, pay coaches, halls and training. Fundraising funds are used to support members travelling to compete in competitions throughout the country and to the benefit of other members of the club. The minibus account is used to maintain the minibus and collect any funds for use by third parties. Savings account is low use and generally holds funds and earns a small amount of bank interest.

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
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					-	2,000
Sub total	-	-	-	-	-	2,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,000
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Refunds of amounts fundraised	300				300	1,300
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	300	-	-	-	300	1,300
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	300	-	-	-	300	1,300
Net receipts / (payments)	(300)	-	-	-	(300)	700
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(300)	-	-	-	(300)	700

Nature and purpose of funds

The Japan Trip Fund is restricted and to enable the members aged 10 and over to be given the opportunity to make a trip to Japan and compete in a Global event. This was a once in a lifetime opportunity for some of our members. The fundraising for this has been specifically related to the Trip and as a result the Restricted fund has been created. Due to Covid-19 impact on travel, the trip was not able to go ahead at the planned time. The trip was attempted to be rescheduled but could not be. Therefore, refunds of amounts raised were refunded and the trip cancelled with the non-refundable travel costs unable to be recovered. The charity received £2,000 compensation from total outlay of £10,750 of travel costs. The balance of the fund currently remains in restricted funds at the date of these accounts.

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Highland Budokan Judo Club							
Registered charity number	SCO40651							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	6	April	2024	to	5	April	2025	
Set out on pages	5 to 9							
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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.							
Independent examiner's statement	In the course of 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 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:					Date:	5 January 2026		
Name:								
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland							
Address:	Morrison Accountancy Limited							
	32 Torbreck Road							
	Inverness							
	IV2 4DF							

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