

APPENDIX 1



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	Perth Shotokan Karate Academy SCIO
Other names charity is known by	PSKA
Registered charity number	SC 045582
Charity's principal address	2 Millglen Drive
	Tibbermore
	Perth
	Postcode PH1 1TH

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		
3	Secretary		
4	Trustee		
5	Trustee		
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

#### Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 29<sup>th</sup> April 2015. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 6<sup>th</sup> April 2015. It has a single tier structure and as such the trustees are the members of the charity.

### Trustee recruitment and appointment

Perth Shotokan Karate Academy is affiliated to Shotokan Karate International GB.

The management committee, which normally meets every 3 months, are the charity's trustees. Membership of the management committee is open to all parents and guardians of children in the Club.

Trustees are elected at the annual general meeting which is held between April and May

There must be a minimum of three and a maximum of five trustees.

## Objectives and activities

### Charitable purposes

Perth Shotokan Karate Academy's charitable purpose is the advancement of public participation in sport. In furtherance of this purpose, the organisation will:

- Provide facilities and promote participation in the amateur sport of Karate in Perth
- Teach and promote a traditional Shotokan Karate style to the highest standards and at a minimal cost to its' members.
- Promote physical fitness
- Build self confidence
- Encourage personal discipline
- Promote loyalty and friendship amongst its' members

### Summary of the main activities in relation to these objects

The main activities we intend to carry out are:

- To continue to provide regular tuition to further the knowledge and skill (or skills) of the students
- Promote the club and encourage more people to participate

Classes are run every Monday, Wednesday and Friday. There are 3 classes a night for the different levels, an hour each and members are aged from 5 to 17 with a couple of adults as well.

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### Achievements and performance

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

We had several club members attend the Asano Championships in April 2024, the GB Championships in October 2024 and the Asano Championships in February 2025. We had great successes including, winning the 3 man team event for the first time at both the Asano and GB Championships, then retaining it at the Asano Championships in 2025. Male Champion at all 3 and we also had the Female champion at the GB Championship as well as a number of Junior champions.

The dedication and hard work of everyone is paying off.

Four senior members, including the two instructors have been selected to be part of the GB team to compete in the European Championships in Create in April 2025.

Membership has been good as well students' individual progress. Holidays are a difficult time, and there is a low attendance during Easter, Summer and October.

Another fun Xmas party in December enjoyed by all where we held our annual prizegiving.

### Financial review

#### Brief statement of the charity's policy on reserves

At present the charity has no liabilities for employment, rent or otherwise.

We are currently exceeding our aims of having reserves to support 6 months' rent and electricity (approx. £3,000).

#### Details of any deficit

#### Donated facilities and services (if any)

We have volunteers (coaches) who have donated approximately 432 hours. Board Members and Trustees have donated approximately 60 hours

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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)	<div></div>	
Full name(s)		
Position (e.g. Chair)		
	Chair	Treasurer
Date	28/10/25	28/10/25

Perth Shotokan Karate Academy

SC045582

## 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	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	29				29	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	22
Gross trading receipts	10178				10,178	9,908
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	0				-	
					-	
<b>A1 Sub total</b>	<b>10,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,207</b>	<b>9,930</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>10,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,207</b>	<b>9,930</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	8,018				8,018	8,083
Investment management costs					-	-
Payments relating directly to charitable activities	4,282				4,282	5,022
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>12,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,300</b>	<b>13,105</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>12,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,300</b>	<b>13,105</b>
<b>Net receipts / (payments)</b>	<b>(2,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,094)</b>	<b>(3,175)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(2,094)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,094)</b>	<b>(3,175)</b>

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,610				12,610	15,786
	Surplus / (deficit) shown on receipts and payments account	(2,094)				(2,094)	(3,176)
						-	
						-	
	Cash and bank balances at end of year	10,516	-	-	-	10,516	12,610
(Agree balances with receipts and payments account(s))		- 0	-	-	-	- 0	- 1
	Details	Fund to which asset belongs		Market valuation		Last year	
B2 Investments	None			to nearest £		to nearest £	
		Total		-		-	
	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year	
B3 Other assets	Weights Equipment	Club Funds		to nearest £	to nearest £	to nearest £	
	Blazepods	Club Funds		4,187	904	1,507	
	Plyo Boxes	Club Funds		431	93	155	
	Blazepods	Club Funds		610	220	366	
	Firesticks	Club Funds		410	246	410	
	Router	Club Funds		100	60	100	
	Tablet	Club Funds		70	42	70	
	Protective equipment	Club Funds		213	128	213	
				333	200	333	
		Total		6,354	1,892	3,154	
	Details	Fund to which liability relates		Amount due		Last year	
B4 Liabilities				to nearest £		to nearest £	
		Total		-		-	
	Details	Fund to which liability relates		Amount due (estimate)		Last year	
B5 Contingent liabilities	None			to nearest £		to nearest £	
		Total		-		-	
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval	
						28/10/2025	
						28/10/2025	

## Section C Notes to the Accounts

### C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are those that can be expended at the discretion of the Trustees in furtherance of the objects of the charity.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
n/a			
Total			-

### C3a Trustee remuneration

One trustee received remuneration for work done and agreed by committee	600
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### Authority under which paid

### C3b Trustee remuneration - details

Payments were made in line with section 67 and the decisions to make the payments were taken by the Trustees on the following dates.	
26th March 2025 SL joiners to be Paid	600

### C4a Trustee expenses

One trustee received expenses	
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### C4b Trustee expenses - details

	Number of trustees	£
Repayment for purchases throughout year	1	2,866

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
None	None	0	0

### C6 Other information

## Perth Shotokan Karate Academy

SC045582

**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 £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	reference	-	-	-	reference	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-			-	-
	-	-			-	-

## 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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	reference error	reference error

## 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 £
Total cost for governing body subscriptions	1,114				1,114	2,624
Total cost for fuel for travel to courses/competitions	808				808	769
Total cost for course/competition fees	2,360				2,360	1,630
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	4,282	-	-	-	4,282	5,023
	reference error	-	-	-	reference error	reference error



## **INDEPENDENT EXAMINER'S REPORT**

**For the year ended 5th April 2025**

### **Independent Examiner's Report to the Trustees of Perth Shotokan Karate Academy SC045582**

I report on the accounts of the charity for the year ended 5th April 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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 connection with my examination, no matter has come to my attention:

1. 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 Regulations; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Date: 27/10/2025**