

ADAM&C^o

CHARTERED CERTIFIED ACCOUNTANTS

Irvine Judo Club SCIO

Trustees' Annual Report and Accounts Year ended 31 March 2025

Charity No: SC045856

Registered Company No: CS002043

IRVINE JUDO CLUB

Trustees' Annual Report and Accounts for the year ended 31 March 2025

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2025

Reference and Administrative Information

Charity Name: Irvine Judo Club SCIO
Charity Registration Number: SC045856
Address: [REDACTED]

Structure, Governance & Management

The charity was first registered as a SCIO (Scottish Charitable Incorporated Organisation) on 31 July 2015. It has a single tier structure and as such the trustees are the members of the Charity.

Objectives & Activities

The charity provides judo training using fully qualified and licenced coaches.

Current Trustees

[REDACTED] Appointed May 2024
[REDACTED] Appointed May 2024

Recruitment and Appointment of Trustees

All of the Association's Trustees are appointed or reappointed by the members at our Annual General Meeting.

Governing Document

The charity is a Scottish Charitable Incorporated Organisation and the purposes and administration arrangements are set out in our constitution.

Charitable Purposes

Our purposes, as recorded in our constitution, are the advancement of public participation in sport. The provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Financial Review

The charity had incoming resources of £154,745 during the year (2024: £12,168).
The charity paid out donations of £1,180 to charities in the year.

Trustee Remuneration and Expenses

The trustees did not receive any remuneration or expenses during the year.

IRVINE JUDO CLUB

Trustees' Annual Report and Accounts for the year ended 31 March 2025 (contd)

Reserves

As a result of the surplus of £18,083 for the year, the association held unrestricted funds of £31,298 at the year end.

Reserves Policy

The Trustees' policy is to retain a minimum of three months worth of normal running costs in order to meet commitments and to cover unexpected expenditure.

Approved by the Trustees and signed on their behalf.



Trustee

18/12/2025

IRVINE JUDO CLUB

Statement of Receipts and Payments Account for the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts				
Donations Received	148,257	-	148,257	3,341
Fundraising & Other Income	1,700	-	1,700	2,260
Receipts from Charitable Activities				
Mat Fees	4,788	-	4,788	6,277
Rental of Hall		-	0	290
Total Receipts	<u>154,745</u>	<u>-</u>	<u>154,745</u>	<u>12,168</u>
Payments				
Cost of Charitable Activities	3,820	-	3,820	9,385
Governance Costs	1,080	-	1,080	300
Repairs/Extension	130,582	-		
Donations Paid	1,180	-	1,180	941
	<u>136,662</u>	<u>-</u>	<u>136,662</u>	<u>10,626</u>
Surplus/(Deficit) for the year	18,083	-	18,083	1,542
Transfer between Funds	-	-	-	-
Surplus/(Deficit) for the year	<u>18,083</u>	<u>-</u>	<u>18,083</u>	<u>1,542</u>

IRVINE JUDO CLUB

Statement of Balances as at 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	13,215	-	13,215	11,673
Surplus/(deficit) for the year	18,083	-	18,083	1,542
Closing cash at bank and in hand	31,298	-	31,298	13,215

Bank and Cash Balances

Bank Current Account	31,298	-	31,298	13,215
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Approved by the Trustees and signed on their behalf.

[Redacted Signature]

Trustee

18/12/2025

IRVINE JUDO CLUB

Notes Forming part of the Accounts for the year ended 31 March 2025

1 Basic of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the Charity. The Trustees maintain a single unrestricted fund for the day to day running of the Club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transaction

The Club's Insurance policy includes Trustees Indemnity Insurance for all Trustees. No other remuneration was paid to the Trustees or any connected person during the year (2024: Nil).

4 Donations Received

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
General	148,257	-	148,257	3,341
	<u>148,257</u>	<u>-</u>	<u>148,257</u>	<u>3,341</u>

5 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	
Training, Licences & Trophies	150	-	150	1,604
General Expenses	4,532	-	4,532	413
Uniforms & Belts		-	0	1,712
IT Costs		-	0	178
Seasonal Events	318	-	318	809
Equipment Renewals & Maintenance	130,582	-	130,582	1,524
Building Planning Costs		-		3,145
	<u>135,582</u>	<u>-</u>	<u>135,582</u>	<u>9,385</u>

6 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2024
	£	£	£	£
Independent Examiners Fees	1,080	-	1,080	300
	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>300</u>

IRVINE JUDO CLUB

Independent Examiner's Report to the Trustees as at 31 March 2025

I report on the accounts of the Charity for the year ended 31 March 2024 which are set out on pages 2 and 3.

Respective Responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of 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 Charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 view given by the accounts.

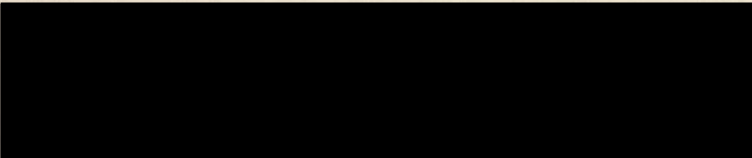
Independent Examiner's Statement

In the course of my examination, no matters have 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 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

- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Adam & Co
Chartered Certified Accountants
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KA12 8AD

18/12/2025