Charity number: 1192223

REORG

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

REORG

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Trent Scanlen Mark Ormrod Bradley Regan Leonard Palmer
Charity registered number	1192223
Principal office	124 Finchley Road London NW3 5JS
Accountants	Nyman Libson Paul LLP Chartered Accountants 124 Finchley Road London NW3 5JS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2025 to 31 December 2025.

Introduction

It's been 9 years since we first had the vision to support veterans through Brazilian Jiu-Jitsu (BJJ). Since that day our charity has evolved to something truly special but the mission has remained the same: supporting the men and women of our armed forces, emergency services and veteran community through the art of Brazilian Jiu-Jitsu.

When I see those we support in action across the country I am constantly reminded that Jiu Jitsu is more than just training, it's a supportive community that helps to shape, mould, mentor and guide those who step onto the mats, through learned, earned values and respect.

Throughout 2025, we continued to strengthen and expand our programmes, ensuring that more serving personnel, veterans and emergency services workers could access the support they need. We have continued to learn from the experiences of our community and to build a stronger evidence base for our work. When I am on the road, visiting academies and seeing our beneficiaries in action, what remains clear is that REORG is helping people rebuild confidence, develop resilience and reconnect with their communities, often at a time when they need it most.

The REORG community is truly awesome. Thank you to every beneficiary, academy owner, instructor, volunteer, donor, partner and supporter who continues to forge forward together in support of REORG. Your commitment makes this work possible and together, we have helped those struggling in their lives to take that next positive step towards better mental, physical and social wellbeing.

The good fight continues….always!

Sam

CEO and Founder, REORG

"It saved my life. I really do not think I would be here had I not been given the opportunity to sign up with reorg. I was in a really bad place and this has possibly saved my life. Thank you" – Army Veteran

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2025 at a glance

130 Participants supported through REORG60 and REORG365

Nearly **200** Partner BJJ academies across the UK

80% Progressed from REORG60 to REORG365

98.5% Reported an improvement in mood

95.8% Reported an improvement in fitness

74.1% Reported improved sleep

98.6% Agreed that their BJJ academy nurtures an inclusive community

2 REORG Open events held

1,200 competitors at REORG Open events

2,000 spectators at REORG Open events

£163,361 Raised by fundraisers

25 Community events, seminars and outreach activities delivered

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The charity's objective is to promote and improve the health of, and alleviate the suffering of, military, veterans and emergency service personnel.

The charity does this through providing access to Brazilian Jiu-Jitsu (BJJ), physical fitness training and supportive communities that help beneficiaries improve their health and wellbeing, reduce isolation, build resilience and develop meaningful social connections.

We are also able to bridge the gap between service personnel and civilians within their local communities. This is a proven powerful tool in helping each side to better understand their similarities, differences and common objectives in martial arts, mental health, and living a better life.

Through its programmes, partnerships and network of affiliated academies, REORG helps individuals access activities and support that may otherwise be unavailable to them due to financial, social or geographical barriers.

b. Activities undertaken to achieve objectives

What we delivered in 2025

REORG60 and REORG365

REORG provides an accessible and proven route to wellbeing through structured BJJ and Community. BJJ is a martial art with community spirit at its core. Its discipline makes it ideally placed for supporting mental health recovery. REORG participants train alongside peers in group sessions and receive feedback from their instructor in a positive environment which encourages connection.

Our 14- month programme includes:

1. REORG60: A 60-day programme designed to establish a fitness habit. Participants commit to two training sessions per week, receive personal feedback from their instructors, and engage in self-reflection. A rewards- based system keeps them motivated, and all necessary kit and clothing are provided.

2. REORG365: after completing REORG60, beneficiaries can move onto a 12-month programme. Participants train at least twice a week and set short-, medium-, and long-term goals enabling them to track their progress.

Our network of nearly 200 BJJ academies across the UK are the foundation of our delivery model, providing training, support and community to beneficiaries throughout their REORG60 and REORG365 journey.

Finding Community Again - Case Study - Josh - Veteran, Royal Engineers

After leaving the military, one Army veteran found it difficult to replace the sense of camaraderie and belonging that had been such an important part of service life.

Having served in Afghanistan and on overseas deployments, he struggled to find a community where he felt he truly fitted in. That changed when he discovered Brazilian Jiu-Jitsu through REORG.

“Since finding Brazilian Jiu-Jitsu, it’s really helped bring that camaraderie and community support that I was missing since joining civilian life.”

Through REORG60, he was introduced to a local BJJ academy and supported throughout the process by the REORG team. As well as providing kit and equipment, REORG helped him identify suitable gyms in his area and checked in regularly to support his progress.

After just five months of training, he describes BJJ as providing the mental and physical challenge he needed and credits the sport with opening the door to a new community of like-minded people.

“It really helped open me up to a new community of people who were like-minded, similar to when I was in the military, and it’s just been an amazing experience.”

Reflecting on his experience, his message to others considering the programme is simple:

“Just give it a go.”

Building community

REORG Open
We hosted two REORG Opens in 2025, a national BJJ and para-BJJ championship open to participants of all ages and abilities. These events, held in London and Stoke-on-Trent attracted at least 600 participants and 1000 spectators each and provided an inclusive competitive environment that reflects REORG’s values of accessibility, resilience and community.

BJJ Seminars and Academy Engagement
Our CEO, Sam, delivered Brazilian jiu-jitsu seminars and demonstrations at affiliated academies and partner organisations across the UK. These sessions strengthen relationships within the BJJ community, promote inclusive participation, and provide direct engagement opportunities with both existing and potential beneficiaries.

National Events and Outreach
REORG also participated in major UK sporting and lifestyle events, including the Arnold Sports Festival UK and Gone Wild Festival with Bear Grylls. At these events, Sam and the team delivered BJJ demonstrations that showcased the sport’s accessibility and highlighted REORG’s mission within wider audiences.

“It has been a fantastic experience. It’s gotten me back into the gym and not only that, it’s become consistent and a habit of going regularly. It has been such a wonderful opportunity to be part of a healthy and encouraging gym and community and see results so quickly. I am really grateful for the opportunity to get back into being healthy at the gym that I otherwise wouldn’t have been able to commit to financially.” – **RAF (serving)**

Looking ahead to 2026

Our primary aim is to increase the number of veterans, active military, and emergency service personnel we can reach and continue improving our services to them. We plan to do this by:

1. Diversifying and strengthening our fundraising activities to support future growth.
2. Expanding our level of personalised support to further help our beneficiaries, including piloting a volunteer scheme.
3. Increasing our research partnerships with leading universities that can help us measure our impact and improve our service to beneficiaries.
4. Working closely with other leading charities to ensure we can improve our service delivery and utilise existing charitable expertise whilst expanding our mission.
5. Continue expanding our network of vetted affiliate gyms to ensure our services are accessible to as many communities as possible.
6. Improving our ability to evidence impact on the improvement of physical and mental health of our members.
7. Expanding our community events, seminars, and Partnerships to ensure we are driving awareness and reaching those that need it most.

“I’ve really enjoyed the REORG 60 experience. Checking in daily by scanning the code gave me that extra bit of accountability and motivation to keep pushing myself. It helped me stay consistent and reignited a real passion for training, especially with BJJ, which I’ve come to love even more through this journey and it helped me grow and find the courage to compete. Since starting my journey, I’ve entered a few events and even won silver at the British Open” – Police officer

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Thank you

Everything REORG achieves is made possible through the generosity and commitment of our supporters. Whether through funding, fundraising, volunteering, providing training opportunities or raising awareness of our work, every contribution helps us reach more members of the Armed Forces, veteran and emergency services communities.

Thank you to our partners, donors and funders in 2025:

Combat Fuel

Coulter Ventures LLC

Elliot Brown Watches

GWR Fitness

Hightech Fabrication

Nominet UK

Nutrabolt

Progress JJ

Pure Recharge

Tatami Fightwear

Thrudark Limited

Undefeated/UACTP

The Veterans' Foundation

All our fundraisers who have taken on mammoth challenges over the year to raise much needed unrestricted funding and to those who have donated.

Our BJJ Academy and Gym owners and trainers - we would be nothing without your ongoing support.

And those who wish to remain anonymous.

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.

b. Reserves policy

Total reserves as at 31 December 2025 were £223,205 (2024: £296,049), of which £23,205 (2024: £96,049) are general reserves and £200,000 (2024: £200,000) are designated reserves as detailed in note 15 of accounts. Income for the period totalled £492,055 (2024: £479,035) and charitable expenditure was £564,899 (2024: £594,753).

At the year end the charity held cash of £233,847 and amounts owed to creditors were £34,884.

The charity's free reserves as at 31 December 2025 were £23,205 (2024: £87,516).

The Trustees are seeking to ensure that going forward unrestricted reserves are at a level that will fund 3 months expenditure, which is estimated to be £150k.

The Trustees consider that holding reserves at this level will ensure that the charity's activities could continue in the event of a significant drop in donations. Free reserves held at year end were below the target figure however the charity have actively been seeking to increase this figure in 2026.

c. Risk management

The Trustees have considered the principal risks and uncertainties facing the Charity and have implemented a risk management framework which includes:

- Regular review of the principal risks and uncertainties facing the Charity;
- The establishment of policies, systems and procedures to mitigate identified risks.

Financial risk is managed through regular monitoring of available funds, maintaining appropriate financial controls, careful management of expenditure and ongoing fundraising activity.

d. Fundraising activities and income generation

Reorg maintains income through a broad number of sources including corporate partnerships, merchandise income, individual donations, Trusts and Foundations, community fundraising and challenge events. We regularly attend events to promote our work at which we facilitate the giving of donations online. During 2025, the charity continued to strengthen its fundraising activities and developed support from charitable trusts and foundations as a growing income stream, whilst benefiting from the ongoing commitment of corporate partners, individual supporters and fundraising events.

We are registered with the Fundraising Regulator and the Charity adheres to best practice when conducting any

fundraising and engagement with the public. The Charity did not engage any external parties or agencies to undertake its fundraising activities and nor did the Charity engage in fundraising activities that would place vulnerable people at risk. REORG did not receive any complaints with regards to its fundraising activities during the year.

Structure, governance and management

a. Constitution

REORG is a Charitable Incorporated Organisation and was constituted on 20 July 2020 under a CIO Foundation Constitution. It has been registered with the Charity Commission since 6 November 2020.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected under the terms of the Constitution.

Apart from the first charity trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the Trustees.

In selecting individuals for appointment, the Trustees have regard to the skills, knowledge and experience required for the effective administration and governance of the Charity.

Each new trustee receives:

- A copy of the Charity's governing document;
- A copy of the latest Trustees' Annual Report and financial statements.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Approved by order of the members of the board of Trustees on 9 October 2026 and signed on their behalf by:



.....
Trent Scanlen
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of REORG ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Signed:  Dated: 9 October 2026

Andrew Thomas ACA

Nyman Libson Paul LLP
Chartered Accountants

124 Finchley Road,
London
NW3 5JS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Designated funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:						
Donations and legacies	3	-	10,000	361,152	371,152	364,696
Other trading activities	4	-	-	113,929	113,929	107,317
Investments	5	-	-	6,974	6,974	7,022
Total income		-	10,000	482,055	492,055	479,035
Expenditure on:						
Raising funds	6	-	-	86,122	86,122	47,821
Charitable activities	8	-	10,000	468,777	478,777	546,932
Total expenditure		-	10,000	554,899	564,899	594,753
Net movement in funds		-	-	(72,844)	(72,844)	(115,718)
Reconciliation of funds:						
Total funds brought forward		200,000	-	96,049	296,049	411,767
Net movement in funds		-	-	(72,844)	(72,844)	(115,718)
Total funds carried forward		200,000	-	23,205	223,205	296,049

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	12		-		8,533
			-		8,533
Current assets					
Debtors	13	24,242		14,562	
Cash at bank and in hand		233,847		302,196	
		258,089		316,758	
Creditors: amounts falling due within one year	14	(34,884)		(29,242)	
Net current assets			223,205		287,516
Total net assets			223,205		296,049
Charity funds					
Designated funds	15		200,000		200,000
Unrestricted funds	15		23,205		96,049
Total funds			223,205		296,049

The financial statements were approved and authorised for issue by the Trustees on 9 October 2026 and signed on their behalf by:



Trent Scanlen
Trustee

The notes on pages 13 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

REORG is a charitable organisation incorporated in England and Wales. The address of its registered office is 124 Finchley Road, London, NW3 5JS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

REORG meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund the activites of the Charity for the forseeable future. For this reason the Trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donations are recognised on receipt, subject to the income criteria being met.

Collaboration income is recognised in the SOFA in accordance with the relevant agreement.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Fixtures, fittings & equipment	-	25%
Computer equipment	-	25%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Income from donations and legacies

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Donations	10,000	361,152	371,152	364,696
Total 2024	-	364,696	364,696	

4. Income from trading activities

	Unrestricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£
Sale of kit	103,929	103,929	100,117
Sponsorship income	10,000	10,000	7,200
	113,929	113,929	107,317
Total 2024	107,317	107,317	

5. Investment income

	Unrestricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£
Investment income	6,974	6,974	7,022
Total 2024	7,022	7,022	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising costs	83,039	83,039	44,632
Advertising and marketing	3,083	3,083	3,189
	86,122	86,122	47,821
Total 2024	47,821	47,821	

7. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	Total funds 2024 £
Grants	30,000	30,000	-

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	262,957	30,000	185,820	478,777	546,932
Total 2024	225,643	-	321,289	546,932	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Direct expenses - sale of kit	7,420	24,792
Events expenditure	42,718	26,288
Martial arts activities and expenses for beneficiaries	212,819	174,563
	262,957	225,643

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	106,509	194,576
Depreciation	8,534	12,397
Postage	1,333	634
General office expenses	592	1,430
Insurance	2,893	4,774
Motor expenses	11,699	11,841
IT software and consumables	21,863	20,467
Travel and subsistence	7,947	12,691
Accountancy fees	22,764	22,533
Rent	-	36,558
Bank fees	1,600	1,185
Cleaning	86	2,203
	185,820	321,289

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £5,000 (2024 - £5,000).

10. Staff costs

	2025 £	2024 £
Wages and salaries	100,761	135,000
Social security and pension costs	5,748	6,034
Seconded staff costs	-	53,542
	106,509	194,576

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	2	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	1

During the period, key management personnel received remuneration of £79,100 (2024: £83,103) in total, including salary and employer's contributions to national insurance and pensions.

11. Trustees' remuneration and expenses

There was no remuneration or benefits in kind paid to the Trustees in the year. Reimbursed expenses totalled £Nil (2024: £Nil).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

12. Tangible fixed assets

	Motor vehicles £	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2025	10,809	10,709	28,070	49,588
At 31 December 2025	10,809	10,709	28,070	49,588
Depreciation				
At 1 January 2025	9,516	9,150	22,389	41,055
Charge for the year	1,293	1,559	5,681	8,533
At 31 December 2025	10,809	10,709	28,070	49,588
Net book value				
At 31 December 2025	-	-	-	-

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	120	120
Prepayments	24,122	14,442
	24,242	14,562

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	22,884	10,852
Other taxation and social security	-	1,746
Other creditors	-	583
Accruals	12,000	16,061
	34,884	29,242

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General funds	96,049	482,055	(554,899)	23,205
Designated funds				
Future capital projects	100,000	-	-	100,000
Organisational Sustainability Fund	100,000	-	-	100,000
	200,000	-	-	200,000
Restricted funds				
Veterans Foundation	-	10,000	(10,000)	-
Total of funds	296,049	492,055	(564,899)	223,205

£200,000 is included in designated funds to ensure organisational resilience and long term sustainability. The £200,000 is split as follows:-

Future capital projects - £100,000 - as at 31 December 2025 the charity are focussing on consolidating and streamlining our current programme, however we wish to invest in capital infrastructure in the future such as an app, therefore these funds are being held for that purpose.

Organisational Sustainability Fund - £100,000 - an emergency fund in case one of our core funders such as Tatami Fightwear pulls out and we have to plug the gap, or to fund future programme developments.

£10,000 was received from the Veterans Foundation to fund costs for 10 veterans to attend Jiu Jitsu programs across the U.K

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General funds	211,767	479,035	(594,753)	96,049
Designated funds				
Future capital projects	50,000	-	-	50,000
Organisational Sustainability Fund	100,000	-	-	100,000
Emergency services fund	50,000	-	-	50,000
	200,000	-	-	200,000
Total of funds	411,767	479,035	(594,753)	296,049

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Designated funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	200,000	58,089	258,089
Creditors due within one year	-	(34,884)	(34,884)
Total	200,000	23,205	223,205

Analysis of net assets between funds - prior year

	Designated funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	8,533	8,533
Current assets	200,000	116,758	316,758
Creditors due within one year	-	(29,242)	(29,242)
Total	200,000	96,049	296,049

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,316 (2024: £3,009). £Nil (2024: £583) were payable to the fund at the balance sheet date and are included in creditors.

18. Related party transactions

During the year, the charity received £Nil (2024: £200,000) from The Hardy Foundation, a charity chaired by E Hardy.