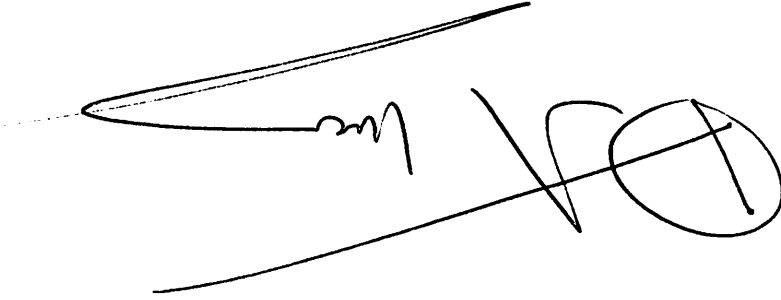


The Dojo Juniors
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 March 2023

	2023 £	2022 £
Income		
Donations	-	7,506
Grants	2,592	11,524
Training and mat fees	61,311	46,731
	<u>63,903</u>	<u>65,761</u>
 Cost of generating funds		
Direct costs	16,863	15,398
	<u>16,863</u>	<u>15,398</u>
 Gross surplus	<u>47,040</u>	<u>50,363</u>
 Expenses		
Wages and salaries	10,600	16,321
Pension costs	-	338
Rent payable	11,593	5,723
Insurance	532	608
Printing, postage and stationery	120	-
Advertising	50	-
Consultancy fees	2,951	1,500
Accountancy	2,110	1,000
Bank charges	2,575	-
General expenses	-	766
	<u>30,531</u>	<u>26,256</u>
 Net surplus	<u>16,509</u>	<u>24,107</u>



A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a vertical line and a smaller 'D'.

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

RELATING TO THE FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION

THE DOJO JUNIORS

The Dojo Juniors
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

4. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Employees	<u>2</u>	<u>2</u>

The staff costs comprise:

	2023 £	2022 £
Wages and salaries	10,600	16,321
Pension costs	-	338
	<u>10,600</u>	<u>16,659</u>

5. CREDITORS

Amounts falling due within one year

	2023 £	2022 £
Taxation and social security costs (Note 7)	-	1,090
Trustees' current accounts	-	1,390
Accruals and deferred income	1,750	750
	<u>1,750</u>	<u>3,230</u>

6. TAXATION AND SOCIAL SECURITY

**Creditors:
PAYE / NI**

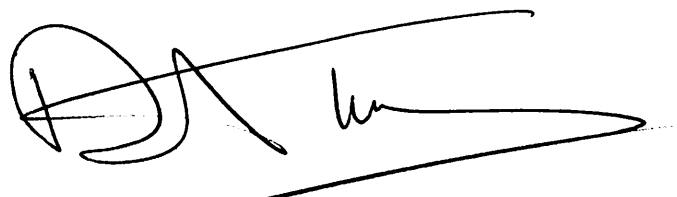
	2023 £	2022 £
	<u>-</u>	<u>1,090</u>

7. RESERVES

	2023 £	2022 £
At the beginning of the year	24,111	4
Surplus for the financial year	16,509	24,107
	<u>40,620</u>	<u>24,111</u>

8. CONTINGENT LIABILITIES

There is a contingent liability to repay any grants should the conditions under which they were awarded fail to be fulfilled.



The Dojo Juniors

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

The Dojo Juniors is a charity incorporated in Northern Ireland. The registered office of the company is 42 Brigade Avenue, Ballymena, Co. Antrim, BT42 7ER which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. INCOME

2.1 GRANTS	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
------------	-------------------------	-----------------------	-----------	-----------

Grants	2,592	-	2,592	7,506
--------	-------	---	-------	-------

2.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
--	-------------------------	-----------------------	-----------	-----------

Training and mat fees	61,311	-	61,311	46,731
-----------------------	--------	---	--------	--------

2.3 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
--	-------------------------	-----------------------	-----------	-----------

Furlough income	-	-	-	11,524
-----------------	---	---	---	--------

3. EXPENDITURE

3.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
--	-------------------	------------------	--------------------	-----------	-----------

Consultancy fees	-	-	2,951	2,951	1,500
------------------	---	---	-------	-------	-------

3.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
--	-------------------	------------------	--------------------	-----------	-----------

Cost of Charitable Activities	28,553	-	12,175	40,728	39,154
-------------------------------	--------	---	--------	--------	--------

Governance Costs (Note 3.4)	-	-	2,110	2,110	1,000
-----------------------------	---	---	-------	-------	-------

	28,553	-	14,285	42,838	40,154
--	--------	---	--------	--------	--------

3.3 OTHER EXPENDITURE

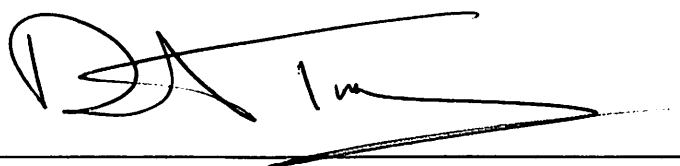
	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
--	-------------------	------------------	--------------------	-----------	-----------

Other expenditure	-	-	1,605	1,605	-
-------------------	---	---	-------	-------	---

3.4 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
--	-------------------	------------------	--------------------	-----------	-----------

Accountancy fees	-	-	2,110	2,110	1,000
------------------	---	---	-------	-------	-------



The Dojo Juniors

ACCOUNTING POLICIES

for the financial year ended 31 March 2023

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Part 8 of the Charities Act (Northern Ireland) 2008. They also comply with the Statement of Recommended Practice (SORP) 2005, as updated in 2008) and with the financial reporting standards. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Incoming Resources

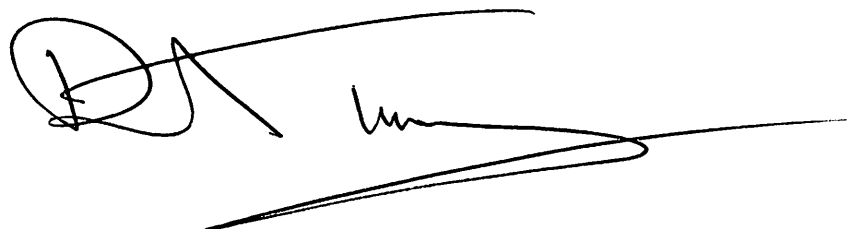
Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts

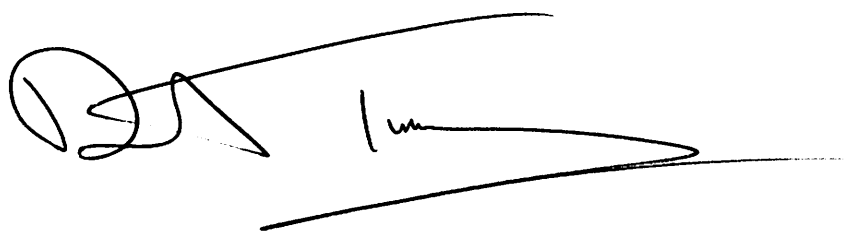
A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a series of loops and a long horizontal stroke extending to the right.

The Dojo Juniors
BALANCE SHEET
as at 31 March 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at bank and in hand		<u>42,370</u>	<u>27,341</u>
Creditors: Amounts falling due within one year	6	<u>(1,750)</u>	<u>(3,230)</u>
Net Current Assets		<u>40,620</u>	<u>24,111</u>
Total Assets less Current Liabilities		<u>40,620</u>	<u>24,111</u>
Funds			
General fund (unrestricted)		<u>40,620</u>	<u>24,111</u>
Total funds		<u>40,620</u>	<u>24,111</u>

Approved by the Board of Trustees and authorised for issue on 31 October 2023 and signed on its behalf by

David Toney
Trustee



The Dojo Juniors
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Incoming Resources					
Voluntary Income	2.1	2,592	2,592	7,506	7,506
Charitable activities	2.2	61,311	61,311	46,731	46,731
Other income	2.3	-	-	11,524	11,524
Total incoming resources		63,903	63,903	65,761	65,761
Resources Expended					
Raising funds	3.1	2,951	2,951	1,500	1,500
Charitable activities	3.2	42,838	42,838	40,154	40,154
Other expenditure	3.3	1,605	1,605	-	-
Total Resources Expended		47,394	47,394	41,654	41,654
Net incoming/outgoing resources before transfers		16,509	16,509	24,107	24,107
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		16,509	16,509	24,107	24,107
Reconciliation of funds:					
Total funds beginning of the year		24,111	24,111	4	4
Total funds at the end of the year		40,620	40,620	24,111	24,111

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Dojo Juniors

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE DOJO JUNIORS

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- there is further information needed for a proper understanding of the accounts to be reached.

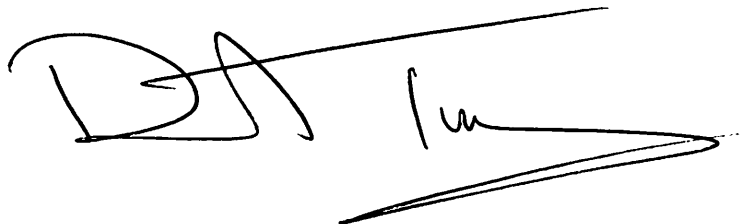
Independent examiner's statement

We 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 financial statements to be reached.

EXCHANGE ACCOUNTANTS LIMITED

Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

Date: 31 October 2023



The Dojo Juniors
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities, and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

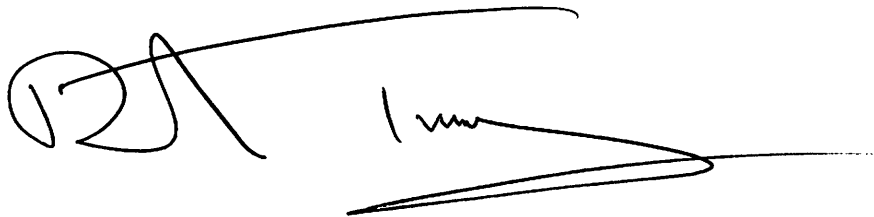
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 (Northern Ireland) 2008. 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.

Approved by the Board of Trustees on 31 October 2023 and signed on its behalf by:

David Toney
Trustee

A handwritten signature in black ink, appearing to be 'David Toney', written over a horizontal line.

The Dojo Juniors TRUSTEES' REPORT

for the financial year ended 31 March 2023

Results and Dividends

At the end of the financial year the charity has assets of £42,370 (2022 - £27,341) and liabilities of £1,750 (2022 - £3,230). The net assets of the charity have increased by £16,509.

Compliance with Sector-Wide Legislation and Standards

The charity engages proactively with legislation, standards and codes which are developed for the sector. The Dojo Juniors subscribes to and is compliant with the following:

- Health & Safety
- Child protection

Approved by the Board of Trustees on 31 October 2023 and signed on its behalf by:

David Toney
Trustee

A handwritten signature in black ink, appearing to read 'David Toney', with a long horizontal line extending to the right.

The Dojo Juniors TRUSTEES' REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Dojo Juniors present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The aim of the charity is to promote the development of young people, physically, mentally, and emotionally in order to fulfil their full potential, using the art of Ju Jitsu as a tool. In this way, we aim to contribute to their development as responsible citizens and as members of their local, national, and international communities.

We aim to do this, through providing an enjoyable and attractive scheme of progressive training, based on the ethos and development structure of martial arts. Guided and mentored by our qualified volunteers, students will build confidence and self-esteem in a positive and safe environment.

Objectives

The objective of the charity is to use Martial arts as a tool for children's personal development and to advance amateur sport around Ballymena and its surrounding environs.

The charity will provide young people in the local area with amateur sports training in the identified fields and it does so on an amateur basis, but with professional coaches and a team of trained volunteers.

The benefits will include, physical exercise, physical and mental balance, self-discipline, self-respect and respect of others, focus & concentration, positive attitude, rejection of violence and awareness of personal safety.

The charity will target primarily under 18's, from all backgrounds and denominations, and be inclusive of ability and disability.

We will endeavour to make it accessible to all people, regardless of their social economic background.

The charity will respond to local need and aims to support the community through a variety of projects, activities and programmes.

Strategy

The Committee, made up of the Senior Coaching Team, will work to achieve funding to ensure that all coaches and volunteers are adequately trained and that qualifications are updated regularly.

The Committee engage the services of S3 Solutions to target funders that will accommodate the age group and area the Dojo Juniors can work within. In this way we intend to be able to provide subsidisation to ensure that children from a poorer socio-economic background are not excluded.

Coaches and volunteers will meet monthly to work on strategic planning for the charity.

The charity will liaise with local primaries, youth and community groups and other local agencies to provide an integrated approach to their development work.

The coaches will devise innovative ways to maintain the interest of the children to ensure retention.

The coaches will regularly assess, encourage and assist the students to ensure their development and therefore promotion through the belt system.

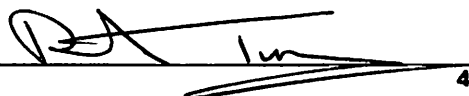
The committee will liaise with lead agency the World Ju-Jitsu Federation, and the governing body for the sport in Northern Ireland, the Northern Ireland Ju-Jitsu Association, in order to be assured that the Dojo Juniors is working towards best practice.

Structure, Governance and Management

Structure

The charity is unincorporated and its governing document is the charity's constitution. It is also recognised as a charity by HM Revenue and Customs.

The Charity is managed by its Committee and Board of Trustees.



The Dojo Juniors
TRUSTEES' AND OTHER INFORMATION

Trustees

David Toney
Anne Toney
Ryan McClean

Charity Number in Northern Ireland

103041

Principal Address

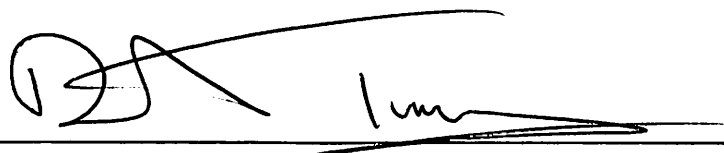
Seven Towers Lecture Centre
74 Trostan Avenue
Belfast
Co. Antrim
BT43 7BL

Independent Examiner

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

Principal Bankers


Barclays Bank
32 Church Street
Ballymena
Co. Antrim
BT43 6DE

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a series of loops and a long horizontal stroke.

The Dojo Juniors

CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Accounting Policies	10
Notes to the Financial Statements	11 - 12
Supplementary Information relating to the Financial Statements	14

A handwritten signature in black ink, consisting of a stylized initial 'D' followed by a series of loops and a long horizontal stroke.

The Dojo Juniors
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2023

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

A handwritten signature in black ink, consisting of a large, stylized initial 'E' followed by a surname that appears to be 'Lynch'.

Charity Number: 103041