

The Dojo Juniors

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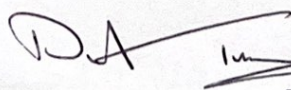
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Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

 10/11/24

Charity Number: 103041

The Dojo Juniors

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The Dojo Juniors
TRUSTEES' AND OTHER INFORMATION

Trustees

David Toney
Anne Toney
Ryan McClean

Charity Number in Northern Ireland

103041

Principal Address

Seven Towers Lesiure Centre
74 Trostan Avenue
Ballymena
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

David Toney 10/19/24

The Dojo Juniors TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

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 2024.

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 in the area of 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 continue to 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 subsidies 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.

 10/9/24

The Dojo Juniors
TRUSTEES' REPORT

for the financial year ended 31 March 2024

Structure, Governance and Management

Structure

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

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

Results and Dividends

At the end of the financial year the charity has assets of £28,791 (2023 - £42,370) and liabilities of £1,450 (2023 - £1,750). The net assets of the charity have decreased by £(13,279).

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively 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 30 August 2024 and signed on its behalf by:

David Toney
Trustee



10/9/24

The Dojo Juniors

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

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:

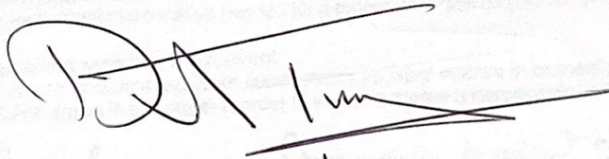
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting 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 30 August 2024 and signed on its behalf by:

David Toney
Trustee



10/9/24

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 2024, 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
EXCHANGE ACCOUNTANTS LIMITED
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

Date: 30 August 2024

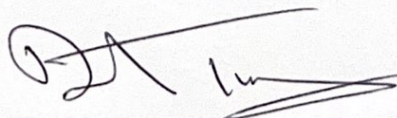
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The Dojo Juniors
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Incoming Resources					
Voluntary Income	2.1	2,680	2,680	2,592	2,592
Charitable activities	2.2	53,874	53,874	61,311	61,311
Total incoming resources		56,554	56,554	63,903	63,903
Resources Expended					
Raising funds	3.1	2,160	2,160	2,951	2,951
Charitable activities	3.2	67,325	67,325	42,838	42,838
Other expenditure	3.3	348	348	1,605	1,605
Total Resources Expended		69,833	69,833	47,394	47,394
Net incoming/outgoing resources before transfers		(13,279)	(13,279)	16,509	16,509
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		(13,279)	(13,279)	16,509	16,509
Reconciliation of funds:					
Total funds beginning of the year		40,620	40,620	24,111	24,111
Total funds at the end of the year		27,341	27,341	40,620	40,620

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

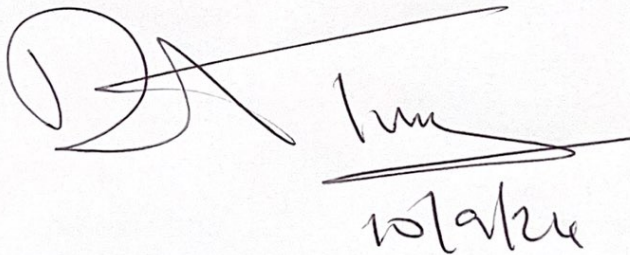
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The Dojo Juniors
BALANCE SHEET
as at 31 March 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at bank and in hand		28,791	42,370
Creditors: Amounts falling due within one year	5	(1,450)	(1,750)
Net Current Assets		<u>27,341</u>	<u>40,620</u>
Total Assets less Current Liabilities		<u>27,341</u>	<u>40,620</u>
Funds			
General fund (unrestricted)		27,341	40,620
Total funds		<u>27,341</u>	<u>40,620</u>

Approved by the Board of Trustees and authorized for issue on 30 August 2024 and signed on its behalf by

David Toney
Trustee



A handwritten signature in black ink, consisting of a large circular initial 'D' followed by a stylized surname 'Toney'.

The Dojo Juniors
ACCOUNTING POLICIES
for the financial year ended 31 March 2024

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

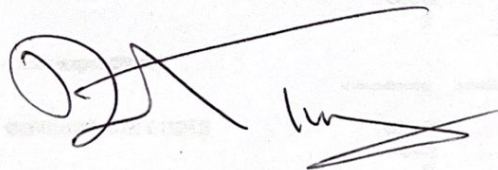
Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when 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

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The Dojo Juniors
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

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 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations	2,680	-	2,680	2,592

2.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Training and mat fees	53,874	-	53,874	61,311

3. EXPENDITURE

3.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Consultancy fees	-	-	2,160	2,160	2,951

3.2 CHARITABLE ACTIVITIES

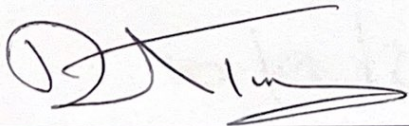
	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Cost of Charitable Activities	48,981	-	17,494	66,475	40,728
Governance Costs (Note 3.4)	-	-	850	850	2,110
	48,981	-	18,344	67,325	42,838

3.3 OTHER EXPENDITURE

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Other expenditure	-	-	348	348	1,605

3.4 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Accountancy fees	-	-	850	850	2,110

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The Dojo Juniors
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 March 2024

4. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024 Number	2023 Number
Employees	<u>2</u>	<u>2</u>

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	<u>9,900</u>	<u>10,600</u>

5. CREDITORS
Amounts falling due within one year

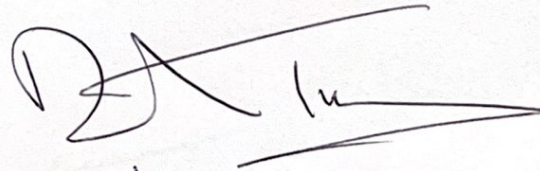
	2024 £	2023 £
Other creditors	150	-
Accruals and deferred income	<u>1,300</u>	<u>1,750</u>
	<u>1,450</u>	<u>1,750</u>

6. RESERVES

	2024 £	2023 £
At the beginning of the year	40,620	24,111
(Deficit)/Surplus for the financial year	<u>(13,279)</u>	<u>16,509</u>
At the end of the year	<u>27,341</u>	<u>40,620</u>

7. CONTINGENT LIABILITIES

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


 10/19/24

The Dojo Juniors
 SUPPLEMENTARY INFORMATION RELATED TO THE FINANCIAL STATEMENTS

DRAFT FINANCIAL STATEMENTS 8 August 2024

Share	2,000	2,000
Share premium	51,711	51,711
Reserves	2,145	2,145
Total	55,856	55,856

THE DOJO JUNIORS

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Deposits	1,178	1,178
Wages and salaries	14,211	14,211
Plant and equipment	270	270
Insurance	228	228
Printing, postage and delivery	131	131
Advertising	2,253	2,253
Customer credit	2,145	2,145
Contracted work	850	850
Provision for		
Share capital	21,762	21,762
Total	25,778	25,778

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The Dojo Juniors
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
 Operating Statement
 for the financial year ended 31 March 2024

	2024 £	2023 £
Income		
Unrestricted grants	2,680	2,592
Training and mat fees	53,874	61,311
	<u>56,554</u>	<u>63,903</u>
Cost of generating funds		
Direct costs	39,081	16,863
	<u>39,081</u>	<u>16,863</u>
Gross surplus	<u>17,473</u>	<u>47,040</u>
Expenses		
Wages and salaries	9,900	10,600
Rent payable	14,813	11,593
Insurance	479	532
Printing, postage and stationery	348	120
Advertising	150	50
Computer costs	2,052	-
Consultancy fees	2,160	2,951
Accountancy	850	2,110
Bank charges	-	2,575
	<u>30,752</u>	<u>30,531</u>
Net (deficit)/surplus	<u>(13,279)</u>	<u>16,509</u>

[Handwritten signature] 10/1/24