

Company Registration No. 1393958 (England and Wales)

THE BRITISH JUDO ASSOCIATION LIMITED

(A COMPANY LIMITED BY GUARANTEE)

**DIRECTORS' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2009**

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

COMPANY INFORMATION

Directors	D White (Chairman) B Davies R Davison R Inman E C Awford B James D S Clark MA Abbotts M Callan KC Williams RM Irwin J Feenan	(Appointed 16 November 2008) (Appointed 28 October 2008) (Appointed 28 October 2008) (Appointed 28 October 2008)
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Secretary	S C McCarthy
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Company number	1393958
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Registered office	West Walk Building 110 Regent Road Leicester LE1 7LT
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Auditors	Newby Castleman West Walk Building 110 Regent Road Leicester LE1 7LT
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Business Address	Suite B, Loughborough Technology Centre Epinal Way Loughborough Leicestershire, LE11 3GE
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**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

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**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2009**

The directors present their report and financial statements for the year ended 31 March 2009.

Principal activities

The principal activity of the company continued to be the promotion and supervision of national judo activities in Great Britain and Northern Ireland.

Directors

The following directors have held office since 1 April 2008:

D White (Chairman)	
B Davies	
R Davison	
R Inman	
E C Awford	
B James	
D S Clark	
MA Abbotts	
M Callan	(Appointed 16 November 2008)
KC Williams	(Appointed 28 October 2008)
RM Irwin	(Appointed 28 October 2008)
J Feenan	(Appointed 28 October 2008)

In accordance with the company's Articles of Association R Inman and EC Awford retire by rotation and, being eligible, offer themselves for re-election.

Statement of directors' responsibilities

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

Statement of disclosure to auditor

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

On behalf of the board

D White (Chairman)
Director

28 July 2009

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE BRITISH JUDO ASSOCIATION LIMITED**

We have audited the financial statements of The British Judo Association Limited for the year ended 31 March 2009 set out on pages 5 to 19. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE BRITISH JUDO ASSOCIATION LIMITED**

Opinion

In our opinion:

- the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 31 March 2009 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985; and
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the information given in the Directors' Report is consistent with the financial statements.

Newby Castleman
Chartered Accountants
Registered Auditor
West Walk Building
110 Regent Road
Leicester
LE1 7LT

28 July 2009

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2009**

	2009		2008	
	£	£	£	£
INCOME				
World Class Performance, Podium and Development and Start Programmes				
Lottery funded grant from UK Sport	1,220,485		1,161,244	
Lottery funded grant from UK Sport – Paralympics	165,342		160,716	
Lottery funded grant from Sport England	334,170		310,121	
		1,719,997		1,632,081
Donations, contributions and sponsorship		47,441		-
Central Income				
Grants from UK Sport				
Operations	210,000		210,000	
International Representation	9,026		2,308	
UK Coaching Certificate Programme	50,307		66,273	
UK Elite Coach Grant	45,000		60,000	
		314,333		338,581
Development Programme in England				
Grants from Sport England & YST				
Club Development	130,000		130,000	
Regional Technical Development Programme	214,856		73,832	
Step into Sport	45,898		37,278	
Young Officials Grant	22,195		11,424	
Schools Development	116,500		131,775	
Schools/Club Links	62,927		41,998	
Central services	246,935		223,777	
National Coaching Grant	36,667		36,666	
		875,978		686,750
Coaching and technical income				
UKCC Coach Courses	44,527		14,753	
YST UK School Games	46,506		50,560	
BSJA Income	1,000		21,492	
Schools coaching	120,333		85,444	
Other coaching	6,235		2,580	
Junior grading	55,857		51,324	
Senior and Kyu grading	35,014		19,377	
Dan Grade levy	7,349		9,125	
Instructors Course fees	10,820		-	
Kano scheme	2,884		2,623	
Promotion receipts	453		145	
Refereeing income	4,910		6,264	
KATA income	395		470	
Contribution to Technical Congress	5,155		5,738	
		341,438		269,895
Cadet Programme income				
Cadet squad contributions	26,187		14,957	
		26,187		14,957
Gross income carried forward		3,325,374		2,942,264

THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)

	Notes	2009		2008	
		£	£	£	£
Gross income brought forward			3,325,374		2,942,264
Other income					
Individual licence fees	2	559,621		486,692	
Kano Club licence fees	2	12,989		12,166	
School licence fees	2	8,194		9,577	
Club membership fees	2	30,329		33,620	
Tournament licences		3,170		3,240	
Affiliation fees		13,676		14,230	
Bank interest received	3	8,726		10,832	
Awards Sponsorship		-		2,970	
Sundry other income		5,978		17,861	
Magazine		14,788		16,848	
Child Protection Course fees		4,791		8,401	
			662,262		616,437
Total gross income			3,987,636		3,558,701
Direct costs			(2,331,629)		(2,223,589)
Gross surplus			1,656,007		1,335,112
Central overhead expenses		1,012,379		977,447	
Coaching and technical expenses		579,630		316,340	
			(1,592,009)		(1,293,787)
Surplus on ordinary activities before taxation	4		63,998		41,325
Tax on surplus on ordinary activities	5		(1,832)		(2,166)
Surplus on ordinary activities after taxation			62,166		39,159
Transfer to BJA Competitions and Events reserve	11		(1,227)		(864)
Surplus for the year	10		60,939		38,295

THE BRITISH JUDO ASSOCIATION LIMITED
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SCHEDULE OF DIRECT COSTS
FOR THE YEAR ENDED 31 MARCH 2009

	2009		2008	
	£	£	£	£
World Class Performance - Podium and Development Programme				
Competitions	237,357		391,345	
Training events	320,867		141,881	
Team managers and staff	333,113		287,608	
Support Coach fees and expenses	109,796		95,336	
Clothing	6,253		6,014	
Sports science and medical fees, etc.	71,526		45,216	
Athlete Personal Awards	500		48,168	
EIS Sports Science Services	-		85,961	
Other miscellaneous costs	16,882		26,308	
Dartford equipment	35,600		-	
BJPJ Interviews and induction	13,772		-	
		1,145,666		1,127,837
World Class Performance - Visually Impaired Programme				
Competitions	9,872		25,953	
Training events	54,174		22,561	
Team Managers and Staff	79,538		73,185	
Support Coach fees and expenses	932		15,152	
Sports science and medical fees, etc.	11,016		5,317	
Athlete Personal Awards	-		9,334	
Other miscellaneous costs	2,812		2,213	
		158,344		153,715
World Class Start Programme				
Competitions	63,487		38,910	
Training events	67,429		39,490	
Team Managers and Staff	125,398		137,328	
Support Coach fees and expenses	12,639		9,704	
Clothing	4,647		1,205	
Sports science and medical fees, etc.	11,322		8,623	
Athlete Personal Awards	-		3,960	
Other miscellaneous costs	19,680		23,978	
		304,602		263,198
Other UK Development costs				
UK School Games		45,398		52,280
Development Programme in England				
Staff and project costs		479,231		444,020
Costs Allocated to the above Programmes				
Facility charges from EIS and Universities	30,904		67,192	
High Quality Skills and Practice Centres	28,883		22,375	
Administration and Insurance recharges	138,601		92,972	
		198,388		182,539
		<u>2,331,629</u>		<u>2,223,589</u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**SCHEDULE OF OVERHEAD EXPENSES
FOR THE YEAR ENDED 31 MARCH 2009**

	2009 £	2008 £
Central Overhead Expenses		
Chairman's Honorarium	12,840	12,866
Head office rent, rates, utilities and maintenance	26,202	27,494
Modernisation – Commercial	-	26,757
Payroll and expenses	511,348	438,192
Northern Ireland Support	-	11,000
Recruitment	9,231	-
Telecommunications	17,005	18,637
Postage costs	52,949	54,011
Photocopier rental	8,476	8,677
Stationery and printing costs	55,621	36,703
Computer charges	16,068	9,928
Bank and credit card charges	10,938	10,483
Legal and professional fees	20,528	22,285
Auditors remuneration	7,946	10,008
Insurances	120,067	121,731
Board/Council attendance at events	7,949	11,176
International representation	6,562	7,028
English area rebates paid	92,322	83,181
Board of directors meeting costs	13,426	7,577
AGM and annual report	14,538	11,199
Awards Dinner	8,824	10,877
Marketing costs	10,861	6,166
Magazine costs	77,573	86,546
Web site development	5,918	3,762
Systems maintenance	3,475	-
Equinox IT development	699	(9,243)
Other costs	5,943	6,548
Depreciation	17,685	18,823
Loss on disposal of fixed assets	1,189	158
Child Protection costs	14,797	17,849
	<u>1,150,980</u>	<u>1,070,419</u>
Less Charged to Performance and Development Programmes	(138,601)	(92,972)
	<u><u>1,012,379</u></u>	<u><u>977,447</u></u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**SCHEDULE OF OVERHEAD EXPENSES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009**

	2009 £	2008 £
Coaching and technical expenses		
Coaching costs	510,484	247,080
Instructor award	7,864	-
Competition expenses	-	1,399
Grading Event costs	3,174	2,638
Promotions	1,819	4,365
Refereeing commission including UK and international events	15,720	16,235
Inclusion commission	897	1,455
Conduct and complaints commission	472	929
Mon Grade costs	9,059	11,849
Dan Grade costs	791	1,122
Competition Medals	-	1,062
Junior belts and badges	12,796	14,230
Kano badges, etc.	353	1,813
Kata costs	9,118	6,445
GB Masters Support	1,147	2,961
Sundry expenses	5,936	2,757
	<u>579,630</u>	<u>316,340</u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2009**

	Notes	2009		2008	
		£	£	£	£
Fixed assets					
Tangible assets	7		44,784		54,423
Investments					
Loan to subsidiary undertaking			409,643		411,131
			<u>454,427</u>		<u>465,554</u>
Current assets					
Stocks		16,965		32,045	
Debtors	8	305,717		195,704	
Cash at bank and in hand		212,060		249,634	
		<u>534,742</u>		<u>477,383</u>	
Creditors: amounts falling due within one year	9	<u>395,308</u>		<u>(411,242)</u>	
Net current assets			139,434		66,141
Total assets less current liabilities			<u>593,861</u>		<u>531,695</u>
Reserves					
Accumulated fund	10		284,078		223,139
Other reserves	11		309,783		308,556
			<u>593,861</u>		<u>531,695</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Approved by the board for issue on 28 July 2009.

D White
Director

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Motor vehicles	- 25% per annum of net book value
Fixtures and fittings	- 25% per annum of net book value
Computers	- 20% per annum of cost

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Grants

Revenue grants are recognised in the period to which they relate except for specific project grants which are only recognised in the period received to the extent that related expenditure has been incurred.

1.7 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

1.8 Foreign Currency Transaction

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.9 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company has not prepared group accounts as it is exempt from the requirement to do so by Section 248 of the Companies Act 1985 as it is a parent undertaking of a small group. Details of the subsidiary undertaking are given in note 6 to the financial statements.

THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009

2 Membership income

The company's membership income represents the value of goods and services supplied to members during the year.

3 Interest receivable

	2009 £	2008 £
Bank deposit interest	<u>8,726</u>	<u>10,832</u>

4 Surplus on ordinary activities before taxation

	2009 £	2008 £
Surplus on ordinary activities before taxation is stated after charging:		
Auditors' remuneration	6,000	6,000
Depreciation of fixed assets	17,685	18,823
Loss on disposal of fixed assets	1,189	158
Directors' remuneration	<u>12,000</u>	<u>12,000</u>

5 Taxation

	2009 £	2008 £
Corporation tax charge for the year @ 21% (2008 20%)	<u>1,832</u>	<u>2,166</u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009**

6 Subsidiary undertaking

The British Judo Association Limited is the sole member of the following company:

Company	Country of registration or incorporation
Subsidiary undertaking	
British Judo Association Competitions and Events Limited (A company limited by guarantee)	England and Wales

The aggregate amount of reserves and the results of the undertaking for the last relevant financial year were as follows:

	Accumulated Deficit £	Excess of expenditure over income for the year £
British Judo Association Competitions and Events Limited (A company limited by guarantee)	<u>(309,783)</u>	<u>(1,227)</u>

The liabilities of the subsidiary undertaking are secured by guarantees from The British Judo Association Limited.

THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009

7 Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2008	43,594	54,135	55,668	153,397
Additions	-	2,508	8,320	10,828
Disposals	-	(3,774)	(12,935)	(16,709)
	<u>43,594</u>	<u>52,869</u>	<u>51,053</u>	<u>147,516</u>
At 31 March 2009	<u>43,594</u>	<u>52,869</u>	<u>51,053</u>	<u>147,516</u>
Depreciation				
At 1 April 2008	18,913	41,635	38,426	98,974
Charge for the year	6,170	3,752	7,763	17,685
Eliminated on disposals	-	(2,182)	(11,745)	(13,927)
	<u>25,083</u>	<u>43,205</u>	<u>34,444</u>	<u>102,732</u>
At 31 March 2009	<u>25,083</u>	<u>43,205</u>	<u>34,444</u>	<u>102,732</u>
Net book value				
At 1 April 2008	<u>24,681</u>	<u>12,500</u>	<u>17,242</u>	<u>54,423</u>
At 31 March 2009	<u>18,511</u>	<u>9,664</u>	<u>16,609</u>	<u>44,784</u>

8 Debtors

	2009 £	2008 £
Trade debtors	201,325	92,185
Other debtors	8,921	9,734
Prepayments and accrued income	95,471	93,785
	<u>305,717</u>	<u>195,704</u>
	<u>305,717</u>	<u>195,704</u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009**

9 Creditors: amounts falling due within one year

	2009	2008
	£	£
Trade creditors	130,553	99,947
Corporation tax	1,832	2,166
Other taxes and social security costs	45,052	44,765
Accruals and deferred income	217,871	264,364
	<u>395,308</u>	<u>411,242</u>

10 Statement of movements on accumulated fund

	2009	2009
	£	£
Balance at 1 April 2008	223,139	184,844
Surplus for the financial year	60,939	38,295
	<u>284,078</u>	<u>223,139</u>

THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009

11 Other reserves

	BJA Competitions & Events reserve	
	2009 £	2008 £
Balance at 1 April 2008	308,556	307,692
Transfer from accumulated fund	1,227	864
	<u>309,783</u>	<u>308,556</u>

12 Financial commitments

At 31 March 2009 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 March 2010:

	2009		2008	
	Land and buildings £	Other £	Land and buildings £	Other £
Expiry date:				
Within one year	-	19,263	-	7,051
Between two to five years	19,928	49,632	16,250	58,027
Over five years	-	-	-	-
	<u>19,928</u>	<u>68,895</u>	<u>16,250</u>	<u>65,078</u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009**

13 Summary of the British Judo Association Areas in England

In accordance with the Articles of Association, areas are formally recognised by the Board of Directors of the British Judo Association as Geographical Representatives and Members of the Association and as such their reported financial position is disclosed in these accounts. The areas financial year runs to 31 December 2008 excepting Southern Area, which ends 31 March 2009 and below is a summary of the areas Income and Expenditure Accounts for the year and Balance Sheets at 31 December 2008. (31 March 2009 for the Southern Area).

These accounts have not been subjected to audit by Newby Castleman.

Income and Expenditure Accounts to 31 December 2008

Area	Revenue		Expenditure	Surplus (Deficit)
	Rebates £	Other £	£	£
Western	9,706	12,122	(21,775)	53
Southern	20,831	14,609	(19,466)	15,974
Eastern	5,714	9,864	(20,189)	(4,611)
N.H.C.	13,263	15,931	(27,992)	1,202
Midland	13,058	17,141	(13,134)	17,065
London	5,664	1,775	(2,571)	4,868
Northwest	9,832	39,450	(51,366)	(2,084)
Yorkshire & Humberside	5,019	12,053	(16,803)	269
Northern	4,235	9,107	(15,508)	(2,166)
	<u>87,322</u>	<u>132,052</u>	<u>(188,804)</u>	<u>30,570</u>
31 December 2007	<u>82,865</u>	<u>148,275</u>	<u>(189,146)</u>	<u>41,994</u>

Rebates paid out in 2008/09 to the Areas were as follows:

	£
As reported by English Areas above	87,322
Regions contribution to English team in Commonwealth Judo Tournament 2008	5,000
Total charged to Income & Expenditure Account	<u>92,322</u>

THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009

13 Summary of the British Judo Association Areas (Continued)

Balance Sheet as at 31 December 2008 or as otherwise stated.

Area	Assets		Liabilities	Reserves	Reserves as at 31 December 2007
	Cash	Others			
	£	£	£	£	£
Western	11,713	8,917	(345)	20,285	20,232
Southern (31 March 2009)	70,043	-	(150)	69,893	53,919
Eastern	14,818	927	(403)	15,342	19,953
N.H.C.	22,896	-	-	22,896	21,694
Midland	69,610	12,737	(15,425)	66,922	49,857
London	19,409	1,461	(230)	20,640	15,772
Northwest	39,284	15,644	(2,130)	52,798	54,882
Yorkshire & Humberside	19,945	95	(2,610)	17,430	17,161
Northern	16,133	2,170	-	18,303	20,469
	<u>283,851</u>	<u>41,951</u>	<u>(21,293)</u>	<u>304,509</u>	
31 December 2007	<u>260,409</u>	<u>43,266</u>	<u>(29,736)</u>		<u>273,939</u>

**THE BRITISH JUDO ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2009**

14 Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £30,997 for the year (2008: £27,048). At 31 March 2009 the amount of unpaid pension contributions was £NIL. (2008: £810).

15 Control

There is no ultimate controlling party. The Association is run on a day to day basis by the Chief Executive Officer.

16 Related party transactions

As at 31 March 2009 the following balances were outstanding with related parties:

Related Party	Net Charges	Amounts owed (to)/from related parties £
British Judo Association Competitions and Events Limited	<u>1,488</u>	<u>409,643</u>