

Registration number: 01515112

BJC

(A company limited by guarantee)

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

Bradford House Accountancy
Chartered Certified Accountants
Bradford House
Yarmouth Road
Stalham
Norfolk
NR12 9PD

BJC
Contents

| | |
|---|--------|
| Accountants' Report | 1 |
| Abbreviated Balance Sheet | 2 |
| Notes to the Abbreviated Accounts | 3 to 4 |

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation
of the Unaudited Statutory Accounts of
BJC
for the Year Ended 30 April 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BJC for the year ended 30 April 2015 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http://www. accaglobal.com /en/member /professional-standards /rules-standards /acca-rulebook .html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html).

This report is made solely to the Board of Directors of BJC, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of BJC and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BJC and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that BJC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of BJC. You consider that BJC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of BJC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Bradford House Accountancy
Chartered Certified Accountants
Bradford House
Yarmouth Road
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Norfolk
NR12 9PD

Date:.....

BJC
(Registration number: 01515112)
Abbreviated Balance Sheet at 30 April 2015

| | Note | 2015 £ | 2014 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | | 13,986 | 12,413 |
| Current assets | | | |
| Stocks | | 14,510 | 12,141 |
| Debtors | | 22,919 | 27,598 |
| Cash at bank and in hand | | 101,369 | 102,094 |
| | | 138,798 | 141,833 |
| Creditors: Amounts falling due within one year | | (12,586) | (17,392) |
| Net current assets | | 126,212 | 124,441 |
| Net assets | | 140,198 | 136,854 |
| Capital and reserves | | | |
| Income and Expenditure account | | 140,198 | 136,854 |
| Shareholders' funds | | 140,198 | 136,854 |

For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 6 June 2015 and signed on its behalf by:

.....
Mr B G Richmond
Director

.....
Mr J R Otani
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
Page 2

BJC

Notes to the Abbreviated Accounts for the Year Ended 30 April 2015

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover comprises fees received and services supplied by the company.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Software | 33% on cost |
| Fixtures and fittings | 25% reducing balance |
| Office equipment | 25% reducing balance |

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the income and expenditure account in the period in which they become payable in accordance with the rules of the scheme.

BJC

Notes to the Abbreviated Accounts for the Year Ended 30 April 2015

..... *continued*

2 Fixed assets

| | Tangible assets £ | Total £ |
|-----------------------|----------------------------------|--------------------|
| Cost | | |
| At 1 May 2014 | 41,396 | 41,396 |
| Additions | 10,603 | 10,603 |
| At 30 April 2015 | <u>51,999</u> | <u>51,999</u> |
| Depreciation | | |
| At 1 May 2014 | 28,983 | 28,983 |
| Charge for the year | 9,030 | 9,030 |
| At 30 April 2015 | <u>38,013</u> | <u>38,013</u> |
| Net book value | | |
| At 30 April 2015 | <u>13,986</u> | <u>13,986</u> |
| At 30 April 2014 | <u>12,413</u> | <u>12,413</u> |

3 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Included in other debtors is £7,130. (2014: £10,082) of event expenses relating to events due to take place after the year end. Monies received in advance of these events of £10,406. (2014: £13,544) is included in other creditors.

4 Related party transactions

Included within other debtors is an amount of £6,774 (2014: £6,774) repayable by the BJC British Judo Foundation Charity.