Registered number: 08887006

UKBJJA
DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2026

Bowdon Accounting Services Ltd.
66 Paul Street
London
England
EC2A 4NA

UKBJJA
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UKBJJA
Company Information
For The Year Ended 30 April 2026

Directors	Gareth Morgan Gareth Dummer Sarah Gregory Samantha Cook Lauren Brown Martin Smith Jake Cross
Secretary	Sarah Gregory
Company Number	08887006
Registered Office	89 Richford Street London W6 7HJ
Accountants	Bowdon Accounting Services Ltd. 66 Paul Street London England EC2A 4NA

UKBJJA
Company No. 08887006
Directors' Report For The Year Ended 30 April 2026

The directors present their report and the financial statements for the year ended 30 April 2026.

Principal Activity

The principal activity of the company during the year was to act as the national governing body for Brazilian Jiu Jitsu in the United Kingdom. The company is a non-profit organisation and any surplus is reinvested in the development of the sport.

Directors

The directors who held office during the year were as follows:

Gareth Morgan				
Gareth Dummer	Appointed	23/11/2025		
Sarah Gregory	Appointed	26/10/2025		
Neil Williams	Resigned	23/11/2025		
Daniel Strauss	Resigned	10/01/2026		
Lawrence Selby	Resigned	23/11/2025		
Torrance Callander	Appointed	23/11/2025	Resigned	06/05/2026
Samantha Cook	Appointed	23/11/2025		
Lauren Brown				
James Mcintyre	Resigned	23/11/2025		
Simon Ling	Resigned	26/10/2025		
Simon Hayes	Resigned	26/10/2025		
Stuart Forrester	Resigned	26/10/2025		
Martin Smith	Appointed	23/11/2025		
Richard Martin	Resigned	26/10/2025		
Omied Jalalian-Khakshour	Appointed	01/06/2025	Resigned	26/10/2025
Jake Cross	Appointed	23/11/2025		
Robert Cullinan	Resigned	26/10/2025		

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and 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). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 adequate accounting records that are sufficient to show and explain the company's transactions and 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 2006. 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Sarah Gregory

Director
28/09/2026

UKBJJA
Accountant's Report
For The Year Ended 30 April 2026

In accordance with the engagement letter dated 18 August 2026, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 April 2026 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

28/09/2026

Bowdon Accounting Services Ltd.
66 Paul Street
London
England
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UKBJJA
Income and Expenditure Account
For The Year Ended 30 April 2026

	Notes	2026 £	2025 £
TURNOVER		143,071	118,464
Cost of sales		(15,664)	(14,303)
GROSS SURPLUS		127,407	104,161
Administrative expenses		(117,288)	(104,229)
OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		10,119	(68)

The notes on pages 7 to 8 form part of these financial statements.

UKBJJA
Balance Sheet
As At 30 April 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible Assets	**5**		2		2
			2		2
CURRENT ASSETS					
Debtors	**6**	26,681		26,318	
Cash at bank and in hand		59,388		46,119	
		86,069		72,437	
Creditors: Amounts Falling Due Within One Year	**7**	(28,937)		(25,424)	
NET CURRENT ASSETS (LIABILITIES)			57,132		47,013
TOTAL ASSETS LESS CURRENT LIABILITIES			57,134		47,015
NET ASSETS			57,134		47,015
Income and Expenditure Account			57,134		47,015
MEMBERS' FUNDS			57,134		47,015

For the year ending 30 April 2026 the company was entitled to exemption from audit 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.

On behalf of the board

Sarah Gregory

Director
28/09/2026

The notes on pages 7 to 8 form part of these financial statements.

1. General Information

UKBJJA is a private company, limited by guarantee, incorporated in England & Wales, registered number 08887006. The registered office is 89 Richford Street, London, W6 7HJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

Membership income

Membership subscriptions are recognised on a straight line basis over the period of membership. Subscriptions received in advance that relate to future periods are deferred and included in deferred income.

Courses, events and seminars

Income from courses, events and seminars is recognised when the course, event or seminar takes place. Fees received in advance of the event date are deferred and included in deferred income.

Sponsorship income

Sponsorship income is recognised as the benefits are delivered to the sponsor, either over the sponsorship period or when the sponsored event takes place. Amounts received in advance are deferred and included in deferred income.

Grant income

Grants are recognised using the performance model. Grants with no specific future performance conditions are recognised when the proceeds are received or receivable. Grants with performance conditions are recognised when those conditions are met. Grants received before the conditions are met are recognised as a liability within deferred income.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	over 3 years

3. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	27,441	31,833
Other pension costs	636	588
	28,077	32,421

4. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2025: 1)

5. **Tangible Assets**

	Plant & Machinery
	£
Cost	
As at 1 May 2025	1,398
As at 30 April 2026	1,398
Depreciation	
As at 1 May 2025	1,396
As at 30 April 2026	1,396
Net Book Value	
As at 30 April 2026	2
As at 1 May 2025	2

6. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	3,509	3,889
Other debtors	23,172	22,429
	26,681	26,318

7. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	27,912	24,515
Taxation and social security	545	313
Other creditors	480	596
	28,937	25,424

8. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

UKBJJA
Detailed Income and Expenditure Account
For The Year Ended 30 April 2026

	2026		2025	
	£	£	£	£
TURNOVER				
Income		131,131		118,464
Sponsorship income		2,000		-
Grants and subsidies received		9,940		-
		143,071		118,464
COST OF SALES				
Direct costs	15,664		14,303	
		(15,664)		(14,303)
GROSS SURPLUS		127,407		104,161
Administrative Expenses				
Wages and salaries	27,441		31,833	
Employers pensions	636		588	
Travel and subsistence expenses	552		112	
Computer software, consumables and maintenance	8,232		5,986	
Insurance	51,154		44,646	
Printing, postage and stationery	3		434	
Advertising and marketing costs	1,700		2,069	
Telephone and internet	1,999		1,768	
Website costs	135		143	
Accountancy fees	2,881		1,278	
Solicitors fees	-		12,792	
Consulting - CEO Services	21,062		-	
Subscriptions and memberships	1,175		560	
Depreciation of plant and machinery	-		210	
Sundry expenses	218		205	
Staff training and welfare	-		1,605	
General expenses	100		-	
		(117,288)		(104,229)
OPERATING SURPLUS/(DEFICIT) AND SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		10,119		(68)