

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

## IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE

### COMPANY INFORMATION

<b>Directors</b>	Sean Fleming Paul Green (resigned 31 May 2025) David Hickson (appointed 31 May 2025) Sylvia O'Flynn Timothy Kelly Maria Freaney (appointed 5 September 2025) Paul Pender Raymond Slattery Noreen O'Loughlin (resigned 5 September 2025) Sarah O'Gara Una Cotter Aisling Dunne Emma Scott Robert Stewart Michael Anthony Power
<b>Company secretary</b>	Sylvia O'Flynn
<b>Registered number</b>	112335
<b>Registered office</b>	Irish Sports HQ Sport Ireland Campus Blanchardstown Dublin 15 D15 DY62
<b>Independent auditors</b>	OSK Audit Limited East Point Plaza East Point Dublin 3
<b>Bankers</b>	Bank of Ireland 6 Lower O'Connell Street Dublin 1

# IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE

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## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

The directors present their annual report and the audited financial statements for the year ended 31 December 2025.

#### **Directors' responsibilities statement**

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' applying Section 1A of that standard which is issued by the Financial Reporting Council.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the surplus or deficit for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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 Company will continue in business.

The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Principal activities**

The principal activity of the Irish Judo Association is to develop, promote and govern the sport of judo in Ireland, ensuring that it is delivered in a safe, inclusive and well-governed manner. The association exists to support participation and performance across all levels of sport, while upholding the values, integrity and long-term sustainability of judo for the benefit of its members and the wider community.

#### **Results**

The deficit for the year, after taxation, amounted to €11,077 (2024 - surplus €30,441).

## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

#### **Directors**

Sean Fleming  
Paul Green (resigned 31 May 2025)  
David Hickson (appointed 31 May 2025)  
Sylvia O'Flynn  
Timothy Kelly  
Maria Freaney (appointed 5 September 2025)  
Paul Pender  
Raymond Slattery  
Noreen O'Loughlin (resigned 5 September 2025)  
Sarah O'Gara  
Una Cotter  
Aisling Dunne  
Emma Scott  
Robert Stewart  
Michael Anthony Power

The directors hold no beneficial interest in the company.

#### **Future Plans**

The directors recognise that the coming years present both opportunities and challenges for the continued development of judo in Ireland. The Company's strategic focus will be guided by its recently adopted Strategic Plan, which sets out a clear vision for participation, performance, governance and organisational culture. In implementing this strategy, the directors will seek to ensure that the Company remains accessible and inclusive, supports athlete and club development at all levels, and continues to promote the values and integrity of the sport.

A particular emphasis will be placed on strengthening governance and organisational capacity, maintaining compliance with the Sport Ireland Governance Code, and ensuring that appropriate financial and risk management arrangements are in place to support the effective delivery of programmes. The directors remain committed to prudent financial management and to working collaboratively with members, clubs, volunteers, staff and funding partners to advance the long-term sustainability and development of judo in Ireland.

Prior to the year end, the Association applied for funding under Sport Ireland's targeted funding programme in respect of a proposed Chief Executive Officer role. This application was partially approved in the first quarter of 2026. In order to ensure that the role is fully funded, the Board has approved an increase in annual membership fees of €10 to contribute towards the required cofunding. Subject to full funding being in place, the appointment of a Chief Executive Officer will lead the organisation in implementation the Association's new Strategic Plan.

#### **Structure & Governance**

##### **The Company**

The Irish Judo Association (IJA) is a company limited by guarantee (CLG) and does not have a share capital. The company was incorporated on 14 February 1986 under a memorandum of association and is governed by a constitution last amended by special resolution on 09 February 2025. The registered address and operating premises are Irish Sports HQ, Sports Ireland Campus, Blanchardstown, Dublin 15, D15 DY62.

## IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE

### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2025

#### **Structure and Board**

The Irish Judo Association is administered by its Executive Board in accordance with its Constitution and the Companies Act 2014. The Executive Board comprises elected officers, an independent board member, and representatives of the Provincial Councils, reflecting the Association's national and regional structure. The Board has overall responsibility for the direction, governance and oversight of the Association and for ensuring that its activities are carried out in line with its objectives and statutory obligations.

The Executive Board members serve in a voluntary, non-remunerated capacity and are subject to defined terms of office and eligibility requirements as set out in the Constitution. The Board is supported in its work through the commissions established from time to time and delegates day-to-day operational matters as appropriate, while retaining responsibility for key governance, financial and strategic decisions.

<u>Sylvia O'Flynn</u>	<u>President</u>
<u>Micheal Anthony Power</u>	<u>Vice President</u>
<u>Timothy Kelly</u>	<u>Honorary General Secretary</u>
<u>David Hickson</u>	<u>Honorary General Treasurer (appointed 31 May 2025)</u>
<u>Maria Freaney</u>	<u>Connacht Representative (appointed 5 September 2025)</u>
<u>Paul Pender</u>	<u>Connacht Representative</u>
<u>Sarah O'Gara</u>	<u>Leinster Representative</u>
<u>Robert Stewart</u>	<u>Leinster Representative</u>
<u>Una Cotter</u>	<u>Munster Representative</u>
<u>Raymond Slattery</u>	<u>Munster Representative</u>
<u>Emma Scott</u>	<u>Ulster Representative</u>
<u>Sean Fleming</u>	<u>Ulster Representative</u>
<u>Aisling Dunne</u>	<u>Independent Board Member</u>
<u>Paul Green</u>	<u>(resigned 31 May 2025)</u>
<u>Noreen O'Loughlin</u>	<u>(resigned 5 September 2025)</u>

The directors hold no beneficial interest in the company.

#### **Commissions**

The Association is supported by a number of Commissions established in accordance with the Constitution to assist the Board in delivering the Association's objectives across governance, operational and technical areas. These include Commissions covering, among other areas, governance and risk, performance, competition, development, grading, refereeing, coach education, and initiatives supporting equality, diversity and inclusion.

Commissions operate under terms of reference approved by the Board and play an important role in advising the Board and supporting the delivery of programmes and activities. Commission members typically serve in a voluntary capacity and bring relevant expertise and experience from across the Association. While day-to-day activities may be delegated to Commissions as appropriate, the Executive Board retains overall responsibility for governance, strategic direction and oversight.

## IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE

### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2025

#### **Leadership Team**

Under the IJA Constitution, The President, Vice-President, Secretary, and Treasurer are designated constitutional offices, elected and accountable under the rules of the Association. The Officers are a subset of the Board who exercise leadership and oversight functions and support the Board in discharging its governance responsibilities.

The Office Manager manages the day-to-day operations of the Association, and has authority, within the terms of delegation approved by the Directors, for operational matters.

<u>President</u>	<u>Sylvia O'Flynn</u>
<u>Vice President</u>	<u>Micheal Anthony Power</u>
<u>Honorary Secretary</u>	<u>Timothy Kelly</u>
<u>Honorary Treasurer</u>	<u>David Hickson</u>
<u>Office Manager</u>	<u>Deirdre Leonard</u>

To supplement the skillset of our employees and to ensure the Association is positioned to deliver its objectives, some external consultants were engaged to advise on taxation, IT infrastructure and software development, and Human Resource services.

#### **High Performance Unit**

The Association operates a High-Performance Programme designed to support the development of athletes capable of competing at international level. The programme is delivered through the Irish Judo Association's High-Performance Unit and is aligned with the objectives set out in the Association's Strategic Plan and the requirements of Sport Ireland.

The High-Performance Unit is led by the National Performance Lead, Nathan Burns, and is supported by coaching and performance staff as appropriate. The Unit is responsible for the planning and delivery of performance programmes, athlete development pathways and related support services. The National Performance Lead reports to the President, thereby ensuring proper oversight of the High-Performance Programme is maintained by the Executive Board. This ensures that the programme is governed appropriately, operates within approved budgets, and complies with the conditions attached to public funding.

<u>National Performance Lead</u>	<u>Nathan Burns</u>
<u>National High-Performance Coach</u>	<u>Benjamin Fletcher</u>
<u>National Performance Coach</u>	<u>Eoin Fleming</u>

#### **Governance**

##### **Board and Committee recruitment**

Appointments to the Board and its Commissions are governed by the Association's Constitution. The Board seeks to ensure that, collectively, it maintains an appropriate balance of skills, experience and knowledge to support effective governance, informed by periodic reviews of Board skills, composition and length of service.

##### **Directors' Training & Induction**

All new directors participate in a structured induction process designed to familiarise them with the Association's activities, governance framework and statutory obligations, including the Constitution, Governance Code requirements and key policies. Training in different relevant topics is also made available to all directors.

## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

#### **Conflicts of Interest**

The Directors recognise that effective management of conflicts of interest is a key component of good governance. The Association has a Conflicts of Interest Policy in place which requires directors and officers to disclose any actual or potential conflicts as they arise, and to act in accordance with the procedures set out in that policy. Conflicts of interest is a permanent item on the agenda of all Board meetings.

A register of interests is maintained and reviewed by the Board, and directors subject to a conflict do not participate in related discussions or decisions. The Directors confirm that the policy was applied throughout the year and that any conflicts were managed appropriately.

No material conflicts of interest were declared in 2025 (2024: none).

#### **Protected Disclosures**

The Association has a Protected Disclosures Policy in place which is reviewed as required. The policy provides protection for workers who raise concerns regarding wrongdoing or improper activity.

No disclosures were made during the year (2024: none).

#### **Staff Welfare**

The Association is an equal opportunities employer and welcomes staff of all backgrounds. The Association complies with the gender balance and equality provisions of Sport Ireland's Governance Code.

#### **Principle Risks and Uncertainties**

The directors have considered the principal risks and uncertainties facing the Company. The primary risk remains reliance on public funding, principally from Sport Ireland, together with the risk that future funding levels or timing may differ from expectations.

Additional risks include cost pressures associated with the delivery of programmes and events, and the operational challenges associated with reliance on a limited number of key staff and a significant number of volunteers from across all four provinces.

These risks are managed through regular financial monitoring, expenditure controls, compliance with funding requirements and ongoing board oversight. While the Board retains overall responsibility for risk oversight, the identification and management of operational risks is supported by staff in accordance with delegated authority and board approved policies.

## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

#### **Financial Review**

The Income and Expenditure Account and Statement of Financial Position for the year ended 31 December 2025 are set out on pages 11 and 12.

The results for the year show a deficit, compared with a surplus in the prior year. This is primarily due to an unforeseen income tax liability arising during the year. Arising from a ruling in 2023, the Supreme Court outlined a clear, sequential test that must be applied in all cases where the employment status of a worker is in question (Revenue Commissioners v Karshan (Midlands) Ltd t/a Domino's Pizza). The Revenue, in response to the widespread disruption caused by the Karshan decision introduced a time-limited disclosure opportunity, allowing employers to regularise their payroll tax for 2024 and 2025 without interest or penalties where genuine misclassification occurred. This disclosure option was available until the 30 January 2026. Accordingly, the Association filed the prescribed returns and a settlement fee of €22,667 in respect of 2024 and 2025.

These financial statements for the year reflects the timing of membership fees and grant income relative to programme and overhead expenditure, together with ongoing investment in development and high-performance activities.

The directors consider the financial performance for the year to be satisfactory in the context of the Association's objectives and funding arrangements and note that the Association continues to manage its resources prudently.

During the year the Association received a total income of €784,789. The Association's two primary sources of income are grant receipts from Sport Ireland €558,647 and non-grant income arising from the Association's own activities of €226,142.

Except for the tax liability noted above, operating overheads were within budget. Total costs of €795,866 included retail cost of sales of €12,786 and Administration overheads of €783,080.

The deficit of €11,077, primarily due to the income tax liability referred to above, was absorbed by the Association's retained reserves.

#### **Reserves**

The Association maintains both unrestricted funds, derived from the Association's own activities such as membership fees and event income, and restricted funds representing unspent Sport Ireland grant income held in accordance with the terms of the relevant grant agreements.

The Association's Reserves Policy exists to ensure that sufficient freely available funds are maintained to absorb working capital shortfalls, address unforeseen events, support fund development, discharge ongoing staffing cofunding obligations with Sport Ireland, and bridge timing differences between income and expenditure should funding flows change materially from projections.

At the year end, total retained funds amounted to €228,300. Of this balance, €115,934 represents restricted funds held in cash for expenditure in 2026 in accordance with Sport Ireland grant conditions.

The Board considers it prudent to maintain an appropriate level of unrestricted funds. The Association's year end cash balance was €284,514. After deducting restricted grant funds of €115,934 and current liabilities of €69,247, the Association held unrestricted cash of €99,333 at the reporting date.

#### **Going Concern**

The directors have reviewed the Company's financial position and, having regard to the level of cash resources available and the expectation of continued grant funding, the directors are satisfied that it is appropriate to prepare the financial statements on a going concern basis.

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Irish Sport HQ, National Sports Campus, Blanchardstown, Dublin 15.

**Statement on relevant audit information**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**Auditors**


The auditors, OSK Audit Limited, have expressed their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.



**Sylvia O'Flynn**  
Director

Date: 5 May 2026



**David Hickson**  
Director

Date: 5 May 2026

## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

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#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the financial statements of Irish Judo Association Company Limited by Guarantee (the 'Company') for the year ended 31st December 2025, which comprise the income and expenditure account, the Statement of financial position, the Statement of cash flow and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31st December 2025 and of its deficit for the year then ended.
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE (CONTINUED)**

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

#### **Respective responsibilities and restrictions on use**

##### **Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement on page 1, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE (CONTINUED)**

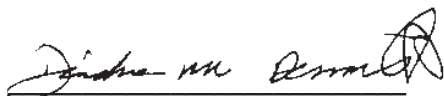
**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' report.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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 Auditors' 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.



**Deirdre McDermott**  
for and on behalf of  
**OSK Audit Limited**  
Statutory Audit Firm  
East Point Plaza  
East Point  
Dublin 3

5 May 2026

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	2025 €	2024 €
Income		784,789	752,720
Cost of sales		(12,786)	(26,852)
<b>Gross surplus</b>		<b>772,003</b>	<b>725,868</b>
Administrative expenses		(783,080)	(695,427)
<b>Operating (deficit) / surplus</b>	4	<b>(11,077)</b>	<b>30,441</b>
<b>(Deficit) / surplus for the year</b>		<b>(11,077)</b>	<b>30,441</b>
Retained earnings at the beginning of the financial year		239,377	208,936
(Deficit) / surplus for the financial year		(11,077)	30,441
<b>Retained earnings at the end of the financial year</b>		<b>228,300</b>	<b>239,377</b>

There were no recognised gains or losses for 2025 or 2024 other than those included in the income and expenditure account.


Signed on behalf of the board:



**Sylvia O'Flynn**

Director

Date: 5 May 2026



**David Hickson**

Director

The notes on pages 14 to 24 form part of these financial statements.

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	9	22,358	15,298
		<u>22,358</u>	<u>15,298</u>
<b>Current assets</b>			
Stocks	10	56,041	56,978
Debtors: amounts falling due within one year	11	50,568	3,876
Cash at bank and in hand	12	284,514	342,106
		<u>391,123</u>	<u>402,960</u>
Creditors: amounts falling due within one year	13	(185,181)	(178,881)
<b>Net current assets</b>		<u>205,942</u>	<u>224,079</u>
<b>Net assets</b>		<u><u>228,300</u></u>	<u><u>239,377</u></u>
<b>Reserves</b>			
Income and Expenditure account	14	228,300	239,377
<b>Members' funds</b>		<u><u>228,300</u></u>	<u><u>239,377</u></u>

The financial statements were approved and authorised for issue by the board:



**Sylvia O'Flynn**  
Director



**David Hickson**  
Director

Date: 5 May 2026

The notes on pages 14 to 24 form part of these financial statements.

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 €	2024 €
<b>Cash flows from operating activities</b>		
(Deficit) / surplus for the financial year	(11,077)	30,441
<b>Adjustments for:</b>		
Depreciation of tangible assets	14,163	7,825
Decrease in stocks	937	4,066
(Increase)/decrease in debtors	(46,692)	16,825
Increase in creditors	6,708	50,063
<b>Net cash generated from operating activities</b>	<u>(35,961)</u>	<u>109,220</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(21,223)	(22,192)
<b>Net cash from investing activities</b>	<u>(21,223)</u>	<u>(22,192)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(57,184)</u>	<u>87,028</u>
Cash and cash equivalents at beginning of year	339,654	252,626
<b>Cash and cash equivalents at the end of year</b>	<u><u>282,470</u></u>	<u><u>339,654</u></u>
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	284,514	342,106
Bank overdrafts	(2,044)	(2,452)
<b>Net funds at 31st December</b>	<u><u>282,470</u></u>	<u><u>339,654</u></u>

The notes on pages 14 to 24 form part of these financial statements.

## **IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST DECEMBER 2025**

#### **1. General information**

The financial statements comprise of the income and expenditure account, the statement of financial position, cash flow statement and the related notes constitute the financial statements of Irish Judo Association CLG for the financial year ended 31st December 2025.

Irish Judo Association CLG is a company limited by guarantee having no share capital, incorporated and registered in the Republic of Ireland (CRO number: 112335). The registered office at Irish Sports HQ, National Sport Campus, Blanchardstown, Dublin 15, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' report.

#### **Statement of compliance**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (FRS 102), applying section 1A of that standard.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on the going concern basis in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102, The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland issued by the Financial Reporting Council.

The company qualifies as a small company for the period, as defined by section 280A of that Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The preparation of in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**2. Accounting policies (continued)**

**2.2 Foreign currency translation**

**Functional and presentation currency**

The Company's functional and presentational currency is Euros.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in income and expenditure account except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of income and retained earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in income and expenditure account within 'other operating income'.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**2. Accounting policies (continued)**

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.4 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the income and expenditure account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the income and expenditure account in the same period as the related expenditure.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Machinery and sports equipment	-	25% straight line
Office equipment	-	33% straight line
Website	-	33% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the income and expenditure account.

**2.6 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the income and expenditure account.

**2.7 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.8 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

**2.9 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application and policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgments.

**Useful lives of tangible fixed assets**

Fixed assets comprising primarily of machinery and sports equipment, office equipment and website represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year.

**Going concern**

The company has prepared budgets for a period of at least twelve months from the date of approval of the financial statements, which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

The company has a reasonable expectation, at the time of approving the financial statements, that the company has adequate resources to continue its operations. For this reason. the company continues to adopt the going concern basis in preparing its financial statements.

**4. Operating (deficit) / surplus**

The operating (deficit) / surplus is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	<b>14,163</b>	7,825

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**5. Sport Ireland Grants**

**Sport Ireland - Core Funding Grant (Received in 2025 - €180,000)**

This grant contributes towards the annual general administration costs incurred by Irish Judo Association. The grant covers the calendar year ending on 31 December 2025. €179,520 is included in the Income and Expenditure Account of the Company for the financial year ended 31 December 2025 with €480 being deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - High Performance Grant (Received in 2025 - €200,000)**

This grant contributed to the high performance system which reflects the mandate of the Sport Ireland High Performance Strategy 2021-2032. The grant covers the calendar year ending 31 December 2025. Allowing for €22,529 unspent from 2024, €197,803 has been included in the Income and Expenditure Account of the Company for the year ended 31st December 2025 with €24,726 being deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - Women in Sport Funding Grant (Received in 2025 - €30,000)**

This grant contributed towards expenditure incurred by Irish Judo Association in promoting women's participation in sport. The grant covers the calendar year ending 31 December 2025. Allowing for €23,653 unspent from 2024, €24,176 has been included in the Income and Expenditure Account of the Company for the year ended 31st December 2025 with €29,477 deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - Covid-19 Grant Scheme (Received in 2025 - €Nil)**

This grant contributed towards expenditure incurred by Irish Judo Association to support the running of the organisation and clubs affected by the Covid-19 pandemic. Unspent grant of €33,081 from 2024 has been included in the Income and Expenditure Account of the Company for the year ended 31st December 2025 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - Her Moves Grant (Dormant Account Funding) (Received in 2025 - €500)**

The "Her Moves" campaign is a program aimed at encouraging more teenage girls to be active in sports and physical activity. The grant covers the calendar year ending 31 December 2025. Allowing for €4,500 unspent from 2024, €5,000 has been deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Rural and Community Development.

**Sport Ireland - International Carding Scheme Grant (Received in 2025 - €51,000)**

This grant was awarded as part of the International Carding Scheme. The grant covers the calendar year ending on 31 December 2025. The total grant received is included in the Income and Expenditure Account of the Company for the financial year ended 31 December 2025 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**Sport Ireland - High Performance Coaching Programme Grant (Received in 2025 - €10,000)**

The purpose of this programme is to provide coaching apprenticeship opportunities for talented coaches/retired Performance athletes who have a declared desire to coach at Performance level in Ireland as a lifelong career. The grant covers the calendar year ending on 31 December 2025. Allowing for €6,250 unspent from 2024, €12,083 has been included in the Income and Expenditure Account of the Company for the year ended 31st December 2025 with €4,167 deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - High Performance Capability & Expertise Funding (Received in 2025 - €6,000)**

This grant is a PEP Special Purpose Grant which will be used for a specific learning opportunity. The grant covers the calendar year ending on 31 December 2025. Allowing for €1,500 unspent from 2024, €7,500 has been deferred into 2025 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - High Performance Impact Funding (Received in 2025 - €Nil)**

This grant contributed towards expenditure relating to the Paris Cycle Review (2021-2024). Unspent grant of €13,068 from 2024 has been included in the Income and Expenditure Account of the Company for the year ended 31st December 2025 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - High Performance Coaching Support Grant (Received in 2025 - €37,500)**

The purpose of this grant is to support the recruitment of two coaching roles being a National High Performance Coach to service the coaching delivery of the 2028 LA Olympic Programme and a National Performance Coach to lead the IJA National Squad Programme. The grant covers the calendar year ending on 31 December 2025. Allowing for €50,000 unspent from 2024, €47,916 has been included in the Income and Expenditure Account of the Company for the year ended 31st December 2025 with €39,584 deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Culture, Communications and Sport.

**Sport Ireland - Disability Grant (Received in 2025 - €5,000)**

This grant was awarded as part of the Disability Training and Education Fund. The total grant received has been deferred into 2026 as highlighted in note 6 of the financial statements. The Sport Ireland grant is sponsored by the Department of Rural & Community Development.

## IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

#### 6. Sport Ireland - Deferred Grants

	Opening Balance	Grant Received 2025	Grant Released 2025	Closing Balance
	€	€	€	€
Core Grant	-	180,000	(179,520)	480
High Performance Grant	22,529	200,000	(197,803)	24,726
Women in Sport Grant	23,653	30,000	(24,176)	29,477
Covid-19 Grant Scheme	33,081	-	(33,081)	-
Her Moves Grant (Dormant Account Funding)	4,500	500	-	5,000
International Carding Grant Scheme	-	51,000	(51,000)	-
High Performance Coaching Programme Grant	6,250	10,000	(12,083)	-
High Performance Capability & Expertise Funding	1,500	6,000	-	7,500
High Performance Impact Funding	13,068	-	(13,068)	-
High Performance Coaching Support Grant	50,000	37,500	(47,916)	39,584
Sport Ireland Disability Grant	-	5,000	-	5,000
	<b>154,581</b>	<b>520,000</b>	<b>558,647</b>	<b>115,934</b>
			<b>2025</b>	<b>2024</b>
			€	€
Total of all Sports Ireland deferred grants at year end (note 13)			<b>115,934</b>	<b>154,581</b>
			<b>115,934</b>	<b>154,581</b>

OSK confirm that the Sport Ireland grants received during the year were expended for the purpose for which they were intended, that there is no duplication of funding for the same activity or project and that the Irish Judo Association are compliant with Tax Clearance obligations.

#### 7. Taxation

The Irish Judo Association Company Limited by Guarantee is exempt from Corporation Tax in Ireland. The company is fully tax compliant.

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**8. Employees**

Staff costs were as follows:

	<b>2025</b>	<i>2024</i>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>265,383</b>	193,550
Employers' PRSI	<b>32,142</b>	22,034
	<b>297,525</b>	215,584

The average monthly number of employees, including the directors, during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<b>No.</b>
Administration	<b>8</b>	6

Number of employees whose benefits (excluding pension) are €60,000 or greater:

	<b>2025</b>	<i>2024</i>
	<b>€</b>	<b>€</b>
€60,000 - €69,999.99	<b>2</b>	-
	<b>2</b>	-

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**9. Tangible fixed assets**

	<b>Machinery &amp; sports equipment €</b>	<b>Office equipment €</b>	<b>Website €</b>	<b>Total €</b>
<b>Cost or valuation</b>				
At 1 January 2025	<b>22,090</b>	<b>22,238</b>	<b>16,878</b>	<b>61,206</b>
Additions	<b>8,824</b>	<b>2,214</b>	<b>10,185</b>	<b>21,223</b>
At 31st December 2025	<b>30,914</b>	<b>24,452</b>	<b>27,063</b>	<b>82,429</b>
<b>Depreciation</b>				
At 1 January 2025	<b>22,090</b>	<b>14,992</b>	<b>8,826</b>	<b>45,908</b>
Charge for the year on owned assets	<b>2,206</b>	<b>4,537</b>	<b>7,420</b>	<b>14,163</b>
At 31st December 2025	<b>24,296</b>	<b>19,529</b>	<b>16,246</b>	<b>60,071</b>
<b>Net book value</b>				
At 31st December 2025	<b>6,618</b>	<b>4,923</b>	<b>10,817</b>	<b>22,358</b>
<i>At 31st December 2024</i>	<b>-</b>	<b>7,246</b>	<b>8,052</b>	<b>15,298</b>

**10. Stocks**

	<b>2025 €</b>	<b>2024 €</b>
Finished goods and goods for resale	<b>56,041</b>	<b>56,978</b>
	<b>56,041</b>	<b>56,978</b>

**11. Debtors**

	<b>2025 €</b>	<b>2024 €</b>
Trade debtors	<b>755</b>	<b>2,086</b>
Other debtors	<b>-</b>	<b>1,790</b>
Prepayments	<b>49,813</b>	<b>-</b>
	<b>50,568</b>	<b>3,876</b>

## IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

#### 12. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	284,514	342,106
Less: credit card	(2,044)	(2,452)
	<u>282,470</u>	<u>339,654</u>

#### 13. Creditors: Amounts falling due within one year

	2025 €	2024 €
Credit card	2,044	2,452
Trade creditors	20,167	4,092
Taxation and social insurance	6,973	6,955
Sport Ireland - deferred grant income	115,934	154,581
Accruals	28,097	5,801
Deferred membership income	11,966	5,000
	<u>185,181</u>	<u>178,881</u>

#### 14. Reserves

##### **Income and expenditure account**

The income and expenditure account represents cumulative gains and losses recognised in the income and expenditure account, net of transfers to / from other reserves.

#### 15. Company status

The company is 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.

#### 16. Post balance sheet events

There has been no significant events between the balance sheet date and the signing of these financial statements affecting the company, which would require an adjustment to or a disclosure in the financial statements.

#### 17. Approval of financial statements

The board of directors approved these financial statements for issue on 5 May 2026.

Registered number: 112335

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE  
DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025	2024
	€	€
Income	784,789	752,720
Cost of Sales	(12,786)	(26,852)
<b>Gross Surplus</b>	<b>772,003</b>	<b>725,868</b>
<b>Less: expenditure</b>		
Administration expenses	(783,080)	(695,427)
<b>(Deficit) / surplus for the year</b>	<b>(11,077)</b>	<b>30,441</b>

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**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**SCHEDULE TO THE DETAILED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 €	2024 €
<b>Income</b>		
Sport Ireland - Core Grant	179,520	165,000
Sport Ireland - High Performance Grant	197,803	204,137
Sport Ireland - High Performance Coaching Programme Grant	12,083	16,057
Sport Ireland - Aspire Grant (Dormant Account Funding)	-	9,149
Sport Ireland - HP Impact Funding Grant	13,068	16,932
Sport Ireland - Covid-19 Grant Scheme	33,081	21,374
Sport Ireland - International Carding Scheme Funding	51,000	72,000
Sport Ireland - Women in Sport	24,176	35,062
Sport Ireland - HP Performance Coaching Support Grant	47,916	-
Individual Membership	110,528	108,518
Club Affiliation	12,949	12,600
Grading Income	17,538	24,323
National Squad Income	20,083	-
Judo Mat Sale	4,061	9,996
Online Shop	12,238	15,559
Coaching Courses	4,275	7,475
Kata Course	1,040	-
Miscellaneous Income	430	161
National Competition Income	43,000	34,377
	<u>784,789</u>	<u>752,720</u>
	2025 €	2024 €
<b>Cost of sales</b>		
Opening stocks	56,978	61,044
Closing stocks	(56,041)	(56,978)
Purchases	11,849	22,786
	<u>12,786</u>	<u>26,852</u>

All the Sport Ireland grants are funded by the Department of Culture, Communications and Sport except for the Aspire grant (Dormant Account Funding), Her Moves grant (Dormant Account Funding), and the Disability grant (Dormant Account Funding) which are funded by the Department of Rural and Community Development.

**IRISH JUDO ASSOCIATION COMPANY LIMITED BY GUARANTEE**

**SCHEDULE TO THE DETAILED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025	2024
	€	€
<b>Administration expenses</b>		
Staff salaries	265,383	193,550
Employer's PRSI	32,142	22,034
Staff training	4,980	-
Motor running costs	70	210
Printing and stationery	2,422	1,241
Postage	8,471	6,757
Telephone and fax	2,503	2,577
Computer costs	3,344	4,684
General office expenses	6,337	7,373
Trade subscriptions	6,092	2,441
Charity donations	-	950
Legal and professional	1,754	2,039
Auditors' remuneration	4,428	4,428
Accountancy fees	2,583	2,392
Bank charges	5,619	4,748
Rent	4,065	6,752
Rates	7,863	7,783
Light and heat	323	408
Insurances	35,383	31,414
Provincial funding	11,209	9,859
Depreciation - Office equipment	4,537	3,799
High Performance	133,449	132,583
Depreciation - Website	7,420	4,026
Depreciation - Machinery & sports equipment	2,206	-
Return to Sport	11,562	5,607
National Refereeing Expenses	6,225	3,143
National Coaching Courses	6,655	11,686
Research and development	1,598	578
National Competition Expenses	50,532	42,114
Sport Ireland - Women in Sport	24,176	35,062
National Kata Expenses	3,584	-
National Grading Expenses	8,863	7,127
Adaptive Judo Costs	2,842	1,049
EJU & IJF Congress	2,981	2,074
National Squad (Non HP)	56,305	25,322
Sport Ireland - Carded Funding	42,000	72,000
Sport Ireland - Career Transition Programme	300	-
Executive Committee Expenses	12,874	28,468
Sport Ireland - Aspire Grant	-	9,149
	<u>783,080</u>	<u>695,427</u>