



**SINGAPORE  
JU-JITSU  
ASSOCIATION**

# ANNUAL REPORT

**2024**

**Grounded in Stability, Moving into Change**

AFFILIATED TO:



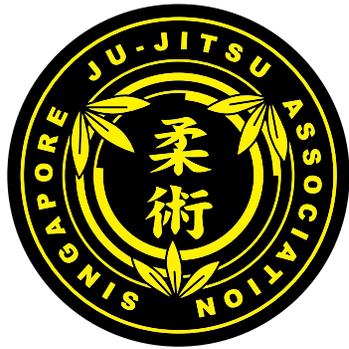


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# SINGAPORE JU-JITSU ASSOCIATION

AFFILIATED TO:



## OUR MISSION

Our mission is to advance Ju-Jitsu by providing high-quality training, competition opportunities, and community involvement. We aim to build core values of respect, discipline, and continuous improvement in every member.

## OUR PURPOSE

Our purpose is to use Ju-Jitsu as a means to enhance lives, promote personal growth, and foster community spirit. Through this sport, we seek to improve health, build character, and unite people from all walks of life.

## OUR VISION

Our vision is for Singapore to become a leading nation in Ju-Jitsu. We strive for strong participation across all disciplines, success at international competitions, and positive effects on our community's physical and mental health.

## About SJJA

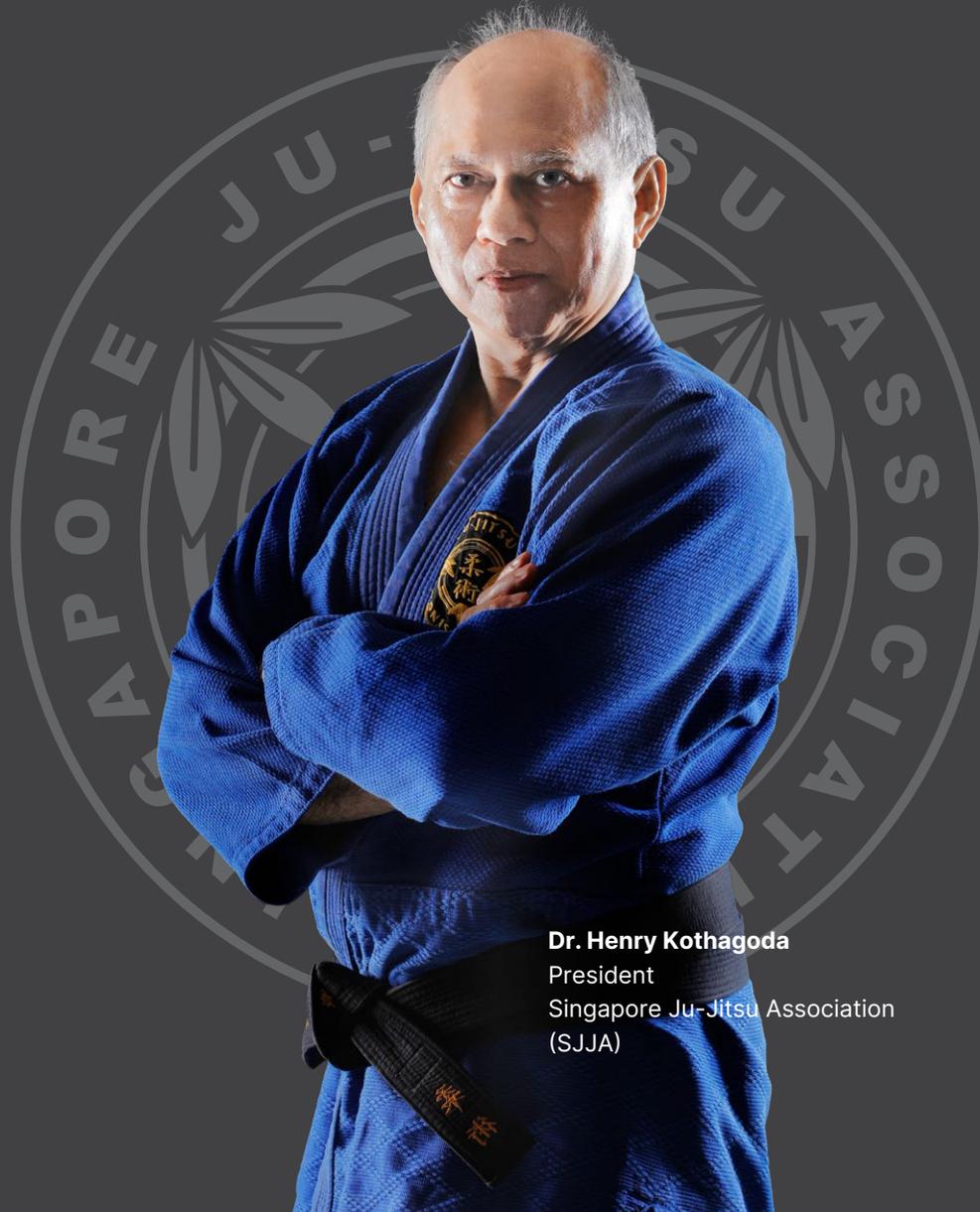
The Singapore Ju-Jitsu Association (SJJA) is the official **National Sports Association (NSA)** for Ju-Jitsu in Singapore. Established in 1999 as a non-profit organisation, we are dedicated to developing and supporting all five disciplines of Ju-Jitsu, from beginners to elite competitors.

Ju-Jitsu originated from samurai martial traditions and blends techniques of grappling, throwing, and striking into a versatile martial art.

As members of the **Ju-Jitsu International Federation (JJIF)** and **Ju-Jitsu Asian Union (JJAU)**, we represent Singapore in international competitions and actively contribute to the growth of Ju-Jitsu locally and internationally.

The **five disciplines** of Ju-Jitsu:

1. **Newaza (Jiu-Jitsu):** Ground grappling, focusing on submissions and positional control without striking.
2. **Fighting System:** A comprehensive discipline combining striking, throwing, and grappling skills in three phases.
3. **Contact:** A full-contact format emphasising striking techniques and takedowns, utilising protective gear for realistic combat scenarios.
4. **Duo:** A choreographed self-defense demonstration by two practitioners, judged on accuracy and technique execution.
5. **Show:** A creative and artistic discipline showcasing choreographed routines, acrobatic moves, and expressive performances.



**Dr. Henry Kothagoda**  
President  
Singapore Ju-Jitsu Association  
(SJJA)

## President's Message

FY2024 was a year of consolidation for the Singapore Ju-Jitsu Association (SJJA), as we focused on strengthening our internal foundations while preparing for the demands of the SEA Games 2025 cycle.

During the year, SJJA welcomed several new Board members who brought valuable experience from legal, finance, branding, and administrative backgrounds. These additions strengthened Board deliberations, sharpened strategic oversight, and improved decision-making processes. More importantly, they enhanced governance clarity and transparency — key enablers as the Association continues to professionalise its operations and prepare for future regulatory milestones, including eventual charity registration.

The refinements made to our governance frameworks in 2024 have provided SJJA with a more stable and reliable organisational structure, positioning the Association for sustainable growth and long-term development.

### Operational Improvements and Systems Consolidation

Operationally, 2024 focused on consolidating systems and processes introduced in earlier years. SJJA continued to utilise a fully digitised financial management approach through structured Google Sheets and Forms, strengthening accuracy, transparency, and internal controls. These systems enabled more consistent monitoring of financial transactions and improved oversight of compliance across programmes and activities.

In parallel, the High-Performance Pathway Framework was further embedded across our athlete development and selection processes. This data-driven framework provided clearer performance benchmarks, improved transparency in selection decisions, and gave athletes greater clarity on progression pathways. The system has contributed positively to athlete motivation, accountability, and alignment with national performance objectives as we look ahead to major competitions.

#### Community Engagement and Strategic Alignment

Community engagement remained an important focus in 2024. Building on earlier groundwork, SJJA continued to align stakeholders around the Ju-Jitsu Singapore Masterplan, which outlines our long-term capability-building objectives toward primary games cycles. Efforts during the year emphasised inclusivity, athlete development continuity, and strengthening participation pathways for youth and emerging athletes.

SJJA also enhanced its digital presence following the transition to [jujitsu.org.sg](http://jujitsu.org.sg), improving visibility, communication, and engagement with members and partners. Internationally, relationships with

key counterparts — including the Thailand Ju-Jitsu Federation and the Ju-Jitsu Asian Union (JJAU) — were further strengthened, providing valuable exposure, competitive opportunities, and knowledge exchange for athletes and officials.

#### Positioning for SEA Games 2025

Overall, FY2024 served as a critical year of learning, consolidation, and alignment. Rather than rapid expansion, the Association focused on strengthening knowledge, systems, and people — ensuring SJJA enters the SEA Games 2025 cycle with greater organisational confidence, clarity, and readiness.

The collective efforts of our Board, committees, coaches, athletes, volunteers, and partners have laid a solid foundation for the next phase of growth. With these fundamentals in place, SJJA is well-positioned to pursue sporting excellence while upholding strong governance and community values.



**Dr. Henry Kothagoda**  
President  
Singapore Ju-Jitsu Association (SJJA)

“  
Efforts during the year emphasised inclusivity, athlete development continuity, and strengthening participation pathways for youth and emerging athletes.  
”



**ASIAN REGIONAL JU-JITSU SOUTHEAST ASIA CHAMPIONSHIP 2024**

Liga Arena Bali in Denpasar | Bali, Indonesia  
5-7 July 2024

**12 Medals: 4 Gold, 2 Silver, 6 Bronze**

At the 2024 Asian Regional Ju-Jitsu Championships held in Bali from 5 to 7 July, a total of 11 athletes competed and achieved an impressive haul of 12 medals, comprising four gold, two silver, and six bronze.

**Number of Countries:** 6 (based on medal table)

**Gold:** Noah Lim (Men's Newaza, Jiu-Jitsu -69kg)

**Gold:** Paul Lim (Men's Newaza, Jiu-Jitsu -77kg)

**Gold:** Ahmad (Men's Fighting -56kg)

**Gold:** Jedd Tan (U21 Male Fighting -85kg)

**Silver:** Amirul (Men's Newaza, Jiu-Jitsu -62kg)

**Silver:** Zulkanian (Men's Ju-Jitsu Contact -62kg)

**Bronze:** May Yong (Women's Newaza, Jiu-Jitsu -52kg)

**Bronze:** Mendel Tan (U16 Men's Newaza, Jiu-Jitsu -52kg)

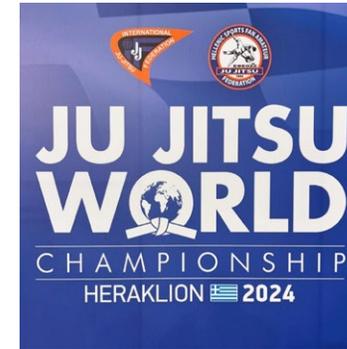
**Bronze:** Audrey Fan (U16 Female Newaza, Jiu-Jitsu -52kg)

**Bronze:** Ahmad (Men's Ju-Jitsu Contact -56kg)

**Bronze:** Fuad (Men's Fighting -85kg)

**Bronze:** Fuad (Men's Ju-Jitsu Contact -85kg)





### JU-JITSU WORLD CHAMPIONSHIP 2024

Heraklion, Greece  
23 Oct – 4 Nov 2024

**3 Medals: 1 Silver, 2 Bronze**

The 2024 Ju-Jitsu World Championships were held in Heraklion, Crete (Greece) as the flagship global event of the Ju-Jitsu International Federation (JJIF). The championships brought together all age categories — adults, youth, juniors and para-ju-jitsu — in a single competition.

The adult World Championships ran from 23 to 28 October 2024, featuring over **780 elite athletes** from **58 nations**, competing across Fighting, Duo, Jiu-Jitsu (Newaza) and Para Ju-Jitsu.

The youth and junior events (U16, U18, U21) followed the adult championship days, running from 29 October to 3 November 2024.

Ju-Jitsu Team Singapore sent **six athletes** to the World Championships, including one adult and five youth athletes, and achieved **three medals in total**: one silver and two bronze.

**Number of Countries:** 58 (based on medal table)

**Silver:** Aidan Tan (U14 Male Newaza, Jiu-Jitsu -48kg)

**Bronze:** Zheng Hui (U21 Male Newaza, Jiu-Jitsu -56kg)

**Bronze:** Audrey Fan (U14 Female Newaza, Jiu-Jitsu -48kg)





Photo credits: JJAU

**1<sup>ST</sup> OCA-JJAU JU-JITSU  
DEVELOPMENT PROGRAMME FOR COACHES  
AND REFEREES**

11-15 Dec 2024

The 1st OCA-JJAU Ju-Jitsu Development Programme for Coaches and Referees was held from **11-15 December 2024** at the Sheikh Fatima Bint Mubarak Academy in Abu Dhabi, under the Olympic Council of Asia’s development framework.

It brought together **around 120 coaches** and referees from **36 Asian National Olympic Committees**, creating a focused environment to upgrade technical standards, unify interpretation of rules, and embed Olympic values such as fair play, anti-doping, and safeguarding.

For ju-jitsu, this type of continental programme is crucial. It raises the quality and consistency of coaching and refereeing across Asia, which is essential if the sport is to sustain its place in major multi-sport events and strengthen its long-term case on the pathway toward eventual Olympic inclusion. The curriculum combined on-mat technical work with education in governance, ethics, and athlete protection — key pillars in modern Olympic sport structures.

SJJA supported this direction by sending representatives to the camp to learn, network, and bring back updated knowledge to Singapore. Their participation helps lift local standards in coaching, officiating, and event operations, directly benefiting athletes and national-team programmes.

The programme was officially hosted by the Ju-Jitsu Asian Union(JJAU) under the leadership of **H.E. Abdulmunem Alsayedmohamed Alsayed AL Hashmi**, who welcomed participants as Guest-of-Honour, with certificates of participation issued under the names of **Husain Al Musallam**, OCA Director General, and **Fahad Al-Shamsi**, JJAU General Secretary.



**Mediacorp CAPITAL 958 LIVE ‘News Chat’ segment on Ju-Jitsu Team Singapore recent achievements at the Asian Regional Championship Southeast Asia 2024**

19 July 2024

Our athletes Paul, Noah and Jedd went on live radio interview on **Mediacorp CAPITAL 958** to share their experience at the **Asian Regional Championship Southeast Asia 2024**. They talked about their future plans and upcoming events. VP Kelvin Teo also shared the future goals of SJJJA and how the organisation plans to grow ju-jitsu in Singapore.

In their official Facebook post, it explains the Newaza (Jiu-Jitsu) discipline roots in Judo and its core idea of using technique and strategy — often on the ground — to overcome strength, earning the nickname “human chess.”

Singapore’s athletes produced eye-catching performances and new breakthroughs at the event. The station adds that the team will keep competing internationally to lift standards and chase further progress.

## Office Bearers

**Dr Henry Kothagoda**

President

*Date of Appointment: 29 Sep 2024*

**Mr Kelvin Teo Hoon Tong**

Vice President

*Date of Appointment: 29 Sep 2024*

**Mr Muhammad Subhi Bin Ismani**

Honorary General Secretary

*Date of Appointment: 29 Sep 2024*

**Mr Sugyanto Suryono**

Secretary General

*Date of Appointment: 10 Jun 2025*

**Ms Teh May Yong**

Treasurer

*Date of Appointment: 29 Sep 2024*

**Mr Uli Fadhli**

High Performance Manager

**Mr Yeo Chin Seng**

Censor

**Mr Justin Tan**

Head Marketing & Communication

**Mr Takeo Tani**

Head Coach (Newaza, Jiu-Jitsu)

**Mr Fabio Da Mata**

Coach (Newaza, Jiu-Jitsu)

## Affiliated Gyms

Carpe Diem

Equilibrium MMA

Evolve MMA

FAMA

Maverick Martial Arts

Neue Fit

Shogun Fight Gym

Tanglin Community Club

Tiger Muay Thai



# Corporate Governance

## Institutional Governance Consolidation

Building on the governance and institutional strengthening achieved in 2023, the Singapore Ju-Jitsu Association (SJJA) dedicated 2024 to consolidation, review, and forward planning.

The year was approached as a deliberate phase of organisational maturation, with a focus on reinforcing internal systems, strengthening leadership pipelines, and positioning the Association for long-term sustainability and performance excellence.

A key priority in 2024 was a comprehensive review of the Association's membership structure and engagement model. This review was undertaken to ensure that membership remains purposeful, active, and aligned with SJJA's strategic direction. Particular emphasis was placed on identifying and developing suitable members with the potential to contribute at the Board and Board Committee levels. These efforts are intended to support leadership continuity and a structured renewal of governance roles at the 2025 Annual General Meeting (AGM), while ensuring that future leadership is equipped to meet increasing governance, regulatory, and stakeholder expectations.

In parallel, SJJA intensified preparations for the 2025 SEA Games through continued strengthening of its athlete development pathways. Building on the High-Performance Pathway Framework introduced in 2023, the Association further refined its training, monitoring, and selection processes in 2024. Greater emphasis was placed on consistency of training, discipline, objective performance benchmarks, and athlete conduct. These refinements aim to enhance competitive readiness while ensuring transparency and fairness in national selection, and to provide clearer developmental trajectories for athletes representing Singapore at the regional level.

As part of its ongoing journey towards Charity status, the Association initiated a further review of its Constitution in 2024. This review seeks to ensure that SJJA's governance framework

remains aligned with evolving expectations and best practices set out by SportSG and the Ministry of Culture, Community and Youth (MCCY). In particular, the review includes a reassessment of previous decisions relating to Board terms, governance structures, and accountability mechanisms. The objective is to provide greater clarity, strengthen compliance, and ensure that the Constitution continues to support the Association's mission and regulatory obligations as it progresses towards Charity registration.

Financial governance and sustainability also remained a key area of focus throughout the year. In 2024, SJJA continued to strengthen its internal financial controls, documentation standards, and approval workflows to support greater transparency and accountability. Efforts were directed towards improving budget discipline, enhancing the clarity and timeliness of expenditure tracking, and further formalising revenue streams to support operational stability. These measures are intended to build financial resilience while maintaining the confidence of members, partners, funders, and regulators.

Taken together, the initiatives undertaken in 2024 reflect SJJA's commitment to prudent governance, athlete excellence, and institutional sustainability. As the Association looks ahead to 2025, these foundations will support both its competitive ambitions, including participation in the SEA Games, and its broader organisational objectives, including progress towards Charity registration and strengthened stakeholder trust.



# Looking Ahead to 2025 and Beyond

**As the Singapore Ju-Jitsu Association (SJJA) looks ahead to 2025, we do so from a position of increased institutional clarity and organisational readiness. The governance reforms initiated in 2023 and consolidated through 2024 have strengthened the Association's foundations, enabling us to shift our focus towards sustained performance excellence, operational maturity, and broader public relevance.**

The coming year represents an important inflection point in SJJA's development. Our priorities for 2025 are centred on advancing high-performance outcomes, completing key governance milestones, strengthening financial and organisational capacity, and investing in systems, people, and visibility to support long-term growth. Collectively, these efforts reflect our commitment to building a credible, well-governed national sports association that is equipped to deliver impact both on and off the mat.

## Advancing High-Performance Excellence

Athlete development remains the cornerstone of SJJA's mission. In 2025, the Association will continue to refine its high-performance ecosystem, building on the High-Performance Pathway Framework established in 2023 and progressively strengthened in 2024. This framework provides a structured, transparent, and data-informed approach to athlete identification, development, and selection, ensuring fairness and accountability in national representation.

With preparations underway for major regional competitions, including the 2025 SEA Games, SJJA will place increased emphasis on performance consistency, discipline, and readiness across the athlete pipeline. Concurrently, the Association will begin laying the groundwork for a more professionalised performance structure, including early-stage planning for the progressive engagement of full-time coaching and performance staff. This long-term capability-building approach is intended to ensure continuity, depth, and quality in athlete development.

Where appropriate, SJJA will continue to nominate eligible athletes for Sport Singapore's High Performance Sports (HPS) programmes, including the spexScholarship and spexPotential initiatives, to secure developmental and financial support aligned with national high-performance objectives.

## Strengthening Governance, Systems, and Institutional Memory

Strong governance remains central to SJJA's long-term sustainability. In 2025, the Association aims to complete its Charity registration, marking a significant institutional milestone that will enhance regulatory compliance, public confidence, and access to broader partnership and funding opportunities.

In parallel, SJJA will continue investing in the digitalisation of its institutional documents and organisational knowledge. Governance records, policies, financial documentation, and operational frameworks will be consolidated into structured digital repositories. These efforts will strengthen institutional memory, support leadership continuity, and enhance efficiency in compliance, reporting, and decision-making processes.

Ongoing reviews of governance practices, Board and committee structures, and internal control frameworks will ensure continued alignment with expectations set by Sport Singapore, the Ministry of Culture, Community and Youth (MCCY), and the Commissioner of Charities.

## Enhancing Financial Sustainability and Organisational Capacity

Financial discipline and sustainability will remain key enablers of SJJA's strategic ambitions. In 2025, the Association will further strengthen its financial management frameworks, approval workflows, and reporting standards. Emphasis will be placed on prudent budgeting, transparent expenditure tracking, and the formalisation of sustainable revenue streams to support both current operations and future growth.

These financial governance measures will also underpin longer-term organisational capacity building, including the planned development of a professional workforce encompassing coaching, performance, and administrative functions as the Association evolves in scale and complexity.

## Expanding Public Presence, Community Engagement, and Mindshare

Beyond performance and governance, SJJA recognises the importance of visibility and relevance in sustaining the sport's future. In 2025, the Association will place greater emphasis on strengthening its public presence and deepening engagement across both physical and digital spaces.

Strategic use of social media and digital platforms will support increased awareness of ju-jitsu, highlight athlete achievements, and communicate the values and discipline underpinning the sport. These efforts are intended to build greater mindshare within the community, positioning ju-jitsu as a recognised, credible, and aspirational sport in Singapore.

The Association's digital platforms, including [jujitsu.org.sg](http://jujitsu.org.sg), will continue to serve as central channels for communication, engagement, and information sharing, supporting clearer messaging and more consistent stakeholder interaction.

## Looking Ahead to 2025 and Beyond

### Outlook

Looking ahead, 2025 represents a defining year in SJJA's organisational journey. With stronger governance foundations, a clearer high-performance roadmap, enhanced digital and financial systems, and increased public visibility, the Association is well-positioned to advance its competitive ambitions while strengthening institutional trust and credibility.

SJJA remains committed to building an organisation that delivers excellence, earns confidence, and supports the sustainable growth of ju-jitsu in Singapore.



# FINANCIAL STATEMENTS

**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**STATEMENT BY MANAGEMENT COMMITTEE AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**NEXTON ASSURANCE PAC**  
Chartered Accountants, Singapore

**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**GENERAL INFORMATION**

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**Management Committee**

President	-	Dr Henry Kothagoda
Vice President	-	Muhammad Subhi Bin Ismani
Vice President	-	Kevin Teo Hoon Tong
Hon. Treasurer	-	Teh May Yong
Assistant Treasurer	-	Mark Ong
Assistant Hon. Gen. Sec	-	Sugyanto Suranto
Censor	-	Yeo Chin Seng
Marketing & Communication	-	Justin Tan

**Address** - 100 Pasir Panjang Road  
#05-06 100 Pasir Panjang  
Singapore 118518

**Principal bankers** - United Overseas Bank Limited

**Independent Auditor** - NEXTON ASSURANCE PAC  
Chartered Accountants  
Singapore

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**SINGAPORE JU-JITSU ASSOCIATION**

(Unique Entity No. T00SS0186D)

**STATEMENT BY THE MANAGEMENT COMMITTEE**

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In the opinion of the Management Committee:

- (i) the accompanying statement of financial position, statement of comprehensive income, statement of changes in funds and statement of cash flow together with notes thereto are drawn up so as to give a true and fair view of the state of affairs of Singapore Ju-Jitsu Association (the "Society") as at 31 December 2024 and of the results, changes in funds and cash flows of the Society for the year ended on that date.
- (ii) At the date of this statement, in accordance with the provisions of the Societies Act 1966 (the "Societies Act") and Financial Reporting Standards in Singapore (FRSs), there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

The Management Committee has, on the date of this statement, authorised these financial statements for issue.

On behalf of the Management Committee,



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Dr Henry Kothagoda  
President



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Teh May Yong  
Hon. Treasurer

Singapore

29 September 2025

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SINGAPORE JU-JITSU ASSOCIATION**

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**Report on financial statements**

**Opinion**

We have audited the accompanying financial statements of Singapore Ju-Jitsu Association (the "Society"), which comprise the statement of financial position of the Society as at 31 December 2024 and the statement of income and expenditure, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the Act) and Financial Reporting Standards in Singapore (FRSs) so as to present fairly, in all material respects, the state of affairs of the Society as at 31 December 2024 and the results, changes in funds and cash flows of the Society for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other information**

Management is responsible for the other information. The other information comprises the Statement by the Management Committee set out on page 1.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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, 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SINGAPORE JU-JITSU ASSOCIATION  
(CONT'D)**

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**Responsibilities of management and those charged with governance for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Act and FRSs, and for such internal control as management determines 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, management is responsible for assessing the Society'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 management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

**Auditor's 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 auditor's 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 SSAs 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.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SINGAPORE JU-JITSU ASSOCIATION  
(CONT'D)**

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**Auditor's responsibilities for the audit of the financial statements (Cont'd)**

- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Report on legal and regulatory requirement**

**In our opinion:**

- (a) The accounting and other records required by the Societies Regulations enacted under the Act to be kept by the Society have been properly kept in accordance with those Regulations.
- (b) During the financial year, the Society has not conducted any fund-raising appeal for which proper accounts and other records of fund-raising appeal are required to be maintained in accordance with Regulation 6 of the Societies Regulations issued under the Act.

*Nexton Assurance PAC*

**NEXTON ASSURANCE PAC**  
Public Accountants and  
Chartered Accountants

Singapore

29 September 2025

**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2024**

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	Note	<u>2024</u> \$	<u>2023</u> \$
<b>ASSETS</b>			
<b>Current assets</b>			
Other receivables		-	2,000
Cash and cash equivalents		<u>6,767</u>	<u>3,001</u>
<b>Total assets</b>		<u><u>6,767</u></u>	<u><u>5,001</u></u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Other payables		<u>5,700</u>	<u>4,294</u>
<b>NET ASSETS</b>		<u><u>1,067</u></u>	<u><u>707</u></u>
<b>FUNDS</b>			
General fund		<u>1,067</u>	<u>707</u>
		<u><u>1,067</u></u>	<u><u>707</u></u>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements*

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**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

	Note	<u>2024</u> \$	<u>2023</u> \$
<b>INCOME</b>			
Associate and Ordinary Affiliate Fees		500	-
Donation		33,062	7,401
Grading Fees		1,320	1,920
Sports Excellence Training Assistance Grant (spexTAG)		-	4,800
Sports Singapore		8,480	73
Singapore National Subsidy for Data Roaming		-	105
		<u>43,362</u>	<u>14,299</u>
<b>LESS: EXPENDITURE</b>			
Audit fee		1,500	1,294
Bank charges		373	575
Debt withdrawal		3,543	151
Instructor and Coach Fees		225	2,500
JJIF Membership Fees		-	674
General expenses		80	1,290
National Championship expenses		1,750	1,311
Overseas Competition Air Fares		5,165	521
Overseas Competition Hotel		23,886	570
Grant expense to Athletes in respect of spexTAG		6,480	4,800
Website		-	460
		<u>43,002</u>	<u>14,146</u>
<b>SURPLUS BEFORE TAX</b>		360	153
Income tax expense		-	-
		<u>360</u>	<u>153</u>
<b>SURPLUS FOR THE YEAR</b>		<u><u>360</u></u>	<u><u>153</u></u>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements*

**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**STATEMENTS OF CHANGES IN FUND  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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	<b>General Fund</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
Balance as at 1 January 2023	554	554
Surplus for the year	153	153
Balance as at 31 December 2023	707	707
Surplus for the year	360	360
Balance as at 31 December 2024	1,067	1,067

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements*

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**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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	<u>2024</u> \$	<u>2023</u> \$
<b>Cash flows from operating activities</b>		
Net surplus for the year	360	153
<b>Operating cash flow before working capital changes</b>	<u>360</u>	<u>153</u>
<b>Changes in operating assets and liabilities:</b>		
Other receivables	2,000	(2,000)
Other payables	<u>1,406</u>	<u>1,294</u>
<b>Net cash generated from/(used in) operating activities</b>	<u>3,766</u>	<u>(553)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	3,766	(553)
<b>Cash and cash equivalents at beginning of the year</b>	<u>3,001</u>	<u>3,554</u>
<b>Cash and cash equivalents at end of the year</b>	<u><u>6,767</u></u>	<u><u>3,001</u></u>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements*

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## **SINGAPORE JU-JITSU ASSOCIATION**

(Unique Entity No. T00SS0186D)

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

#### **1. GENERAL INFORMATION**

Singapore Ju-Jitsu Association (the "Society") was registered on 05 December 2000 under the Societies Act 1966 (the "Act"). The registered office is at 100 Pasir Panjang Road #05-06 100 Pasir Panjang Singapore 118518 and principal place of business is at Tanglin Community Club 245 Whiteley Road, Singapore 297829.

The objectives of the Society consist of the following:

- Promote, develop and increase participation in the sport of international ju-jitsu in Singapore.
- Promote physical activity for health and wellness, foster community engagement and bonding for social inclusiveness and integration, and inspire the Singapore Spirit through the sport of international ju-jitsu.
- To engage communities and provide access to the sport of international ju-jitsu to vulnerable segments of society, such as at-risk youth and the less privileged.
- Unify, coordinate, sanction and organise international ju-jitsu activities in Singapore, including national and international tournaments and events of international ju-jitsu.
- To train individuals in ju-jitsu and grade such individuals per the Ju-Jitsu International Federation (JJIF) international standard syllabus or such standard as may be determined by the Board.
- Raise the competitive standards of international ju-jitsu athletes in Singapore for sustainable elite-level performance at international competitions and multi-sport major games.
- Provide sports pathways and opportunities for the progression and advancement of Singapore's international ju-jitsu athletes, coaches and technical officials.
- Raise the technical capability of Singapore's international ju-jitsu coaches and technical officials.

These have been no significant changes in the activities of the Society.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION**

**2.1 Basis of preparation**

The financial statements have been drawn up in accordance with the provisions of the Societies Act 1966 (the Societies Act) and Financial Reporting Standards in Singapore (FRSs) including related Interpretations of FRS ("INT FRS") and are prepared under the historical cost convention, except as disclosed in the accounting policies below.

The financial statements of the Society are measured and presented in the currency of the primary economic environment in which the Society operates (its functional currency). The financial statements are expressed in Singapore dollar (SGD or \$) and the presentation currency of the financial statements.

The preparation of financial statements in conformity with FRS requires management to make judgments, estimates and assumptions that affect the Society's application of accounting policies and reported amounts of assets, liabilities, revenue and expenses. Although these estimates are based on management's best knowledge of current events and actions, actual results may differ from those estimates. Critical accounting judgments and key sources of estimation uncertainty used that are significant to the financial statements are disclosed in Note 3 to the financial statements.

**2.2 Adoption of new and amended standards and interpretations**

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Society has adopted all the new and amended standards which are relevant to the Society and are effective for annual financial periods beginning on or after 1 January 2024. The adoption of these standards did not have any material effect on the financial performance or position of the Society.

**2.3 Standards issued but not yet effective**

New standards, amendments to standards and interpretations that have been issued at the statement of financial position date but are not yet effective for the financial year ended 31 December 2024 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Society.

**2.4 Financial instruments**

**a) Financial assets**

**Initial recognition and measurement**

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)**

**2.4 Financial instruments (Cont'd)**

**a) Financial assets (Cont'd)**

**Initial recognition and measurement (Cont'd)**

At initial recognition, the Society measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Trade receivables are measured at the amount of consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

**Subsequent measurement**

Debt instruments

Subsequent measurement of debt instruments depends on the Society's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income (FVOCI) and fair value through profit or loss (FVPL). The Society only has financial assets at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through amortisation process.

**Derecognition**

A financial asset is de-recognised where the contractual right to receive cash flows from the asset has expired. On de-recognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)**

**2.4 Financial instruments (Cont'd)**

**b) Financial liabilities**

**Initial recognition and measurement**

Financial liabilities are recognised when, and only when, the Society becomes a party to the contractual provisions of the financial instrument. The Society determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs.

**Subsequent measurement**

After initial recognition, financial liabilities that are not carried at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are de-recognised, and through the amortisation process.

**De-recognition**

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. On de-recognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

**2.5 Impairment of financial assets**

The Society recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Society expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)**

**2.5 Impairment of financial assets (Cont'd)**

For trade receivables, the Society applies a simplified approach in calculating ECLs. Therefore, the Society does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Society has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Society considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Society may also consider a financial asset to be in default when internal or external information indicates that the Society is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Society. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

**2.6 Cash and cash equivalents**

Cash and cash equivalents comprise cash at banks and on hand which are subject to an insignificant risk of changes in value.

**2.7 General fund**

General funds are unrestricted funds available for use at the discretion of the Management Committee for the promotion of the Society's objectives.

**2.8 Provisions**

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past event, it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)**

**2.9 Income taxes**

In accordance with Section 11(1) of Singapore Income Tax Act, if the gross receipts of income from members of the Society is less than 50% of total income, it is deemed to carry on a business, all income including receipts from members, net of deductible expenses, is taxable at prevailing tax rate of 17%; if it's 50% or more gross receipts are from members, only other income received from non-member would be taxable at Corporate tax rate of 17% after statutory tax exemption.

**2.10 Income recognition**

Income comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Society's activities. Income is recognised as follows:

(a) Donation from member or third party

Outright provided there is evidence of entitlement, as expressed in writing, donations are recognised as income in the period of receipt or when they become receivable.

(b) Associate and Ordinary Affiliate Fees

Associate and Ordinary Affiliate Fees are recognized on an accrual basis over the membership period to which they relate.

(c) Grading and Examination Fees

Grading and Examination Fees are recognized when the related grading or examination services are rendered.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Management Committee is of the opinion that there are no significant judgments made in applying accounting estimates and policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**SINGAPORE JU-JITSU ASSOCIATION**  
(Unique Entity No. T00SS0186D)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**4. FINANCIAL INSTRUMENT, FINANCIAL RISKS AND CAPITAL MANAGEMENT**

**(a) Fund management policies and objectives**

The primary objective of the Society is to ensure that it maintains a healthy capital position through donations, membership fees and receipts from activities income to sustain its operations.

There are no changes in the Society's approach to capital management during the year. The Society is not subject to any externally imposed capital requirement.

**(b) Categories of financial instruments**

At the reporting date, the carrying amounts and fair values of financial assets and financial liabilities are as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<u>Financial assets measured at amortised cost</u>		
Other receivables	-	2,000
Cash and cash equivalents	6,767	3,001
Total financial assets measured at amortised cost	<u>6,767</u>	<u>5,001</u>
<u>Financial liabilities measured at amortised cost</u>		
Other payables	5,700	4,294
Total financial liabilities measured at amortised cost	<u>5,700</u>	<u>4,294</u>

**5. MANAGEMENT OF CONFLICT OF INTEREST**

There are no paid staff in the Society's Management Committee.

Committee members are required to disclose any interest that they may have, whether directly or indirectly, that the Society may enter into or in any organisations that the Society has dealings with or is considering dealing with; and any personal interest accruing to him as one of the Society's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

**6. AUTHORISATION OF FINANCIAL STATEMENT FOR ISSUE**

The financial statements of the Society for the financial year ended 31 December 2024 were authorised for issue by the management committee on the date of the statement by the management committee.

**Singapore Ju-Jitsu Association (SJJA)**

100 Pasir Panjang Road  
#05-06 Singapore 118518

[jujitsu.org.sg](http://jujitsu.org.sg)

