

Derbyshire Japanese School

England & Wales · Charity number 1047319

Details

Other names DERBY JAPANESE SCHOOL

Status Registered

Legal form Other

Registered 1995-06-16

Register [View on the Charity Commission register](#)

Contact

Address John Port Spencer Academy
Main Street
Etwall
Derby
DE65 6LU

Phone 01283735182

Email atsushi.kawata@toyotauk.com

Website www.derbyshirejs.co.uk

Activities

Objects: 2.1.TO ADVANCE THE EDUCATION AND PHYSICAL AND SOCIAL TRAINING OF CHILDREN AGED 6 TO 18 YEARS OF AGE AND IN PARTICULAR TOO FURTHER THEIR KNOWLEDGE OF JAPANESE CULTURE AND LANGUAGE IN ACCORDANCE WITH JAPANESE EDUCATIONAL PRINCIPLES. 2.2.TO PROVIDE EDUCATION TO THE CHILDREN OF JAPANESE PARENTS TEMPORARILY RESIDENT IN THE U.K.

Activities: As at 31 March 2023 the school had a total of 78(2022- 64) students varying in age from 5 to 18 and including some English based children. Total of twelve classes are held each Saturday consisting of Japanese and Mathematics lessons. All pupils successfully completed internal examinations and attendance was maintained at over 80%. Hold extra time lessons such as history, science and GCSE.

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Derby City
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£138,163	£150,214	-	-
2024-03-31	£134,768	£252,019	-	-
2023-03-31	£128,904	£127,922	-	-
2022-03-31	£123,294	£127,260	-	-
2021-03-31	£133,561	£119,273	-	-

Trustees

Name	Role	Appointed
Yoshiki Oya	Chair	2026-04-11
Atsumasa Kubota		2025-07-28
Joji Miyawaki		2024-01-01
Sota Ohkubo		2025-04-01
YUHEI SAKAMOTO		2024-01-01
Yuji Tomobuchi		2024-04-01

Derbyshire Japanese School

England & Wales - Charity number 1047319

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Derbyshire Japanese School

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31 March 2025

Notes to the financial statements.

on 31 March 2025

	Trustees	Committee members
Chairman	Toyota Motor Manufacturing (UK) Ltd	Atsushi Kawata
	Toyota Motor Manufacturing (UK) Ltd	Ryo Morikazu
	Toyota Motor Manufacturing (UK) Ltd	Yuji Tomobuchi
	SWES-Europe Ltd	Satoshi Konno
	NSK Bearings Europe Ltd	Yuhei Sakamoto
	Sygnature Discovery	Hiroki Wada
	JTEKT AUTO MOTIVE ENGLAND LTD	Joji Miyawaki

The management of the Derbyshire Japanese school is carried out by the steering committee consisting of the members mentioned above.

Principal address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Correspondence address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Notes to the financial statements.

on 31 Mar 2025

The Trustees present their report and financial statements for the year ended 31 March 2025. The financial statements have been prepared on the accounting policies set out in note 1 and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Objects

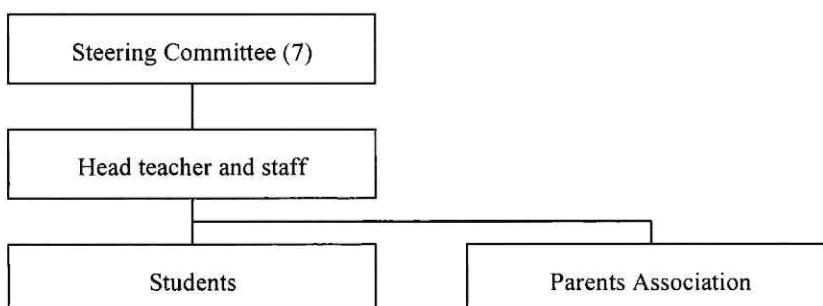
- To advance the education, physical and social training of any children aged 4 to 18 years of age and in particular to further their knowledge of Japanese culture and language in accordance with Japanese educational principles.
- To provide education to the children of Japanese parents temporarily or permanently resident in the United Kingdom.

Organisational structure

The school is run by a Board made up of members of the school. Membership is subject to approval by the Annual General Meeting of the East Midlands Japanese Association (EMJA), the parent organization overseeing the Derbyshire Japanese school and is open to companies and individuals who have made a significant contribution to the school and paid annual subscriptions.

The Board elects a steering committee at the EMJA Annual General meeting to direct the day-to-day management of the affairs of the school.

The chairman for the year was Mr Kawata of Toyota Motor Manufacturing (UK) Limited. The treasurer was Mr Yuhei Sakamoto of NSK Bearings Europe Ltd.



Activities for the year

As of 31 March 2025, the school had a total of 93 (2024 - 80) students varying in age from 5 to 18 and including a small number of English children. Preschool was newly established in April/2020 and total thirteen classes were held each Saturday. All pupils successfully completed internal examinations to continue to the next grade and attendance was maintained at over 80%.

Notes to the financial statements.

on 31 Mar 2025

Financial results

The school was pleased to report income at £138,162 (2024 - £134,768). However, teacher salaries of £134,746 (2024 - £150,133) was major expense for the year and accounted for 90% (2024 - 60%) of expenditure.

Other items of expenditure were books and publications at £7,490(2024 - £6,897) and educational supplies at £3,184 (2024 - £857).

Statement of trustees' responsibilities in respect of the financial statements

The Trustees are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the state of affairs of The Charity and of the income and expenditure of the Charity for that year. In order for those financial statements to give a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



A. Kawata
Chairman of the Steering Committee

17th December 2025

Report to the trustees/
members of

DERBY JAPANESE SCHOOL

On accounts for the year ended

31st MARCH 2025

Charity no
(if any)

1047319

Set out on pages

Five to Ten

Respective responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

- In the course of my examination, no matter has come to my attention -
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 17 December 2025

Name: Sharon Freeman

Relevant professional
qualification(s) or body (if any):

Association of Chartered Certified Accountants

Address:

c/o TOYOTA MOTOR MANUFACTURING (UK) LTD
Burnaston, Derbyshire, East Midlands, DE1 9TA, United Kingdom

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2025

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Bank interest receivable		843	–	843	3,586
Incoming resources from charitable activities:					
Donations	2	15,646	–	15,646	15,594
School fees	3	95,793	–	95,793	84,658
Japanese Government grants	4	–	11,749	11,749	19,013
Company subscriptions	5	11,825	–	11,825	10,895
Other	6	2,307	–	2,307	1,022
Total incoming resources		126,414	11,749	138,163	134,768
Resources expended					
Charitable activities:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	9	86,233	11,749	97,982	94,309
Social security costs (=er's NIC, Pen'n)	9	1,039	–	1,039	589
Educational supplies		3,184	–	3,184	857
Books and publications		7,490	–	7,490	6,897
Training		–	–	–	–
Postage and telephone		541	–	541	463
School events		683	–	683	340
Carriage and travel		–	–	–	–
Insurance		1,625	–	1,625	1,792
Depreciation		–	–	–	–
Consultant costs		–	–	–	89,941
Other		1,945	–	1,945	1,596
Governance costs:					
Independent examiners fees	7	–	–	–	–
Management and administration:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	9	34,497	–	34,497	54,540
Social security costs (=er's NIC, Pen'n)	9	1,228	–	1,228	695
Total resources expended	8	138,465	11,749	150,214	252,019
Net incoming/ (outgoing) resources		(12,051)	–	(12,051)	(117,251)
Reconciliation of funds					
Total funds brought forward		110,948	–	110,948	228,199
Total funds carried forward		98,897	–	98,897	110,948

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Statement of financial activities

for the year ended 31 March 2025

	<i>Notes</i>	<i>2025</i> £	<i>2024</i> £
Fixed assets			
Tangible assets	10	—	—
Current assets			
Debtors	11	2,005	19,013
Cash at bank and in hand	12	96,921	110,444
		<u>98,926</u>	<u>129,457</u>
Creditors	13	(29)	(18,509)
		<u>98,897</u>	<u>110,948</u>
Net current assets		<u>98,897</u>	<u>110,948</u>
Net assets		<u>98,897</u>	<u>110,948</u>
Accumulated funds			
Unrestricted funds	14	98,897	110,948
		<u>98,897</u>	<u>110,948</u>

Approved by the board of trustees:



A. Kawata
Chairman of the board of trustees

17th December 2025

Notes to the financial statements.

on 31 March 2025

1. Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention and comply with the Statement of Recommended Practice “Accounting and Reporting by Charities” and applicable accounting standards.

School fees

Fees receivable in respect of each school term are accounted for on an accruals basis. Entrance fees are recorded on an accruals basis.

Japanese Government grants

Japanese Government grants are accounted for on an accruals basis.

Expenditure

Expenditure is classified under the principal categories of educational (direct charitable) and other expenditure rather than the type of expense, in order to provide more useful information to users of the financial statements.

Educational expenditure comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with the management of the school assets, organisational administration and compliance with constitutional and statutory requirements.

Fund accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the school.

Restricted funds are funds subject to specific restriction imposed by donors.

Tangible fixed assets

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment - 4 years

Taxation

The school has charitable organisation status and therefore is not subject to taxation.

2. Donations

Companies, when they begin association with the school, generally pay certain donations. In line with the accounting policy suggested by the Charity Commission, such donations have been treated as income of the school.

Notes to the financial statements.

on 31 March 2025

3. School fees

	2025	2024
	£	£
Entrance	1,650	450
Term	94,143	84,208
	<u>95,793</u>	<u>84,658</u>

All the above fees arise from the school's activity within the United Kingdom.

4. Japanese government grants

Japanese Government grants comprise £11,749 (2024 - £19,013) in respect of locally employed teaching personnel from 1 April 2024 to 31 March 2025.

5. Company subscriptions

Companies whose personnel have children attending the school pay a subscription which is dependent on the number of children attending the school as follows:

£780 + £155 x number of children.

6. Other income

Other income mainly comprises the school annual outing, summer school and the school photograph and is receivable from the parents of the pupils.

7. Net incoming/(outgoing) resources

This is stated after charging:

	2025	2024
	£	£
Independent examiner's remuneration:		
Accountancy and other services (including VAT)	0	0
	<u>0</u>	<u>0</u>

8. Total resources expended

	<i>Staff</i>	<i>Office</i>	<i>Total</i>	<i>Total</i>
	<i>costs</i>	<i>costs</i>	<i>2025</i>	<i>2024</i>
	£	£	£	£
Education	99,021	15,468	114,489	106,844
Management and administration of the school	35,725	—	35,725	145,175
	<u>134,746</u>	<u>15,468</u>	<u>150,214</u>	<u>252,019</u>

Notes to the financial statements.

on 31 March 2025

9. Staff Cost

	2025	2024
	£	£
Wages and salaries (=Salary, Tax, ee's NIC, Pension)	132,479	148,849
Social security costs (=er's NIC,Pension)	2,267	1,284
	<u>134,746</u>	<u>150,133</u>

There were 18 employees (averaged monthly) (2024 - 18employees). There was no employee earning remuneration exceeding £40,000 per annum.

10. Tangible fixed assets

	<i>Office equipment</i>
	£
Cost:	
At 1 April 2024 and 31 March 2025	—
Depreciation:	
At 1 April 2024 and 31 March 2025	—
Net book value:	
At 1 April 2024 and 31 March 2025	<u>—</u>

Fixed assets are used for direct charitable purposes.

11. Debtors

	2025	2024
	£	£
Due within one year:		
Grants receivable	2,005	19,013
	<u>2,005</u>	<u>19,013</u>

Notes to the financial statements.

on 31 March 2025

12. Cash at bank and in hand

	2025	2024
	£	£
Money market account	60,843	0
Current account	36,078	110,444
Petty cash	—	—
	<u>96,921</u>	<u>110,444</u>

13. Creditors

	2025	2024
	£	£
Due within one year		
Payment	(29)	(18,509)
	<u>(29)</u>	<u>(18,509)</u>

14. Statements of funds

	<i>At</i> <i>1 April</i> <i>2024</i>	<i>Movement in resources:</i>		<i>At</i> <i>31 March</i> <i>2025</i>
	£	<i>Income</i>	<i>Expenditure</i>	£
		£	£	
Unrestricted funds	110,948	126,414	138,465	98,897
Restricted funds	—	11,749	11,749	—
	<u>110,948</u>	<u>138,163</u>	<u>150,214</u>	<u>98,897</u>

Restricted funds comprise a grant from the Japanese Government, to fund salaries for Japanese teachers.

15. Trustees' remuneration and expenses

The trustees did not receive any remuneration or reimbursement of expenses from the charity in either year.

Derbyshire Japanese School

England & Wales - Charity number 1047319

Accounts

Derbyshire Japanese School

Report and Financial Statements

31 March 2024

Derbyshire Japanese School

Notes to the financial statements.

on 31 March 2024

	Trustees	Representative	
*	Kawasaki Heavy Industries (UK) Ltd.	Mr. Iizuka	
*	Futaba Manufacturing UK Ltd	Mr. Kugo	
*	Meiji UK Ltd.	Mr. Yamada	
*	Mitsui Sumitomo Insurance Co (Europe Ltd)	Mr. Kanetomo	
*	NTN UK	Mr. Uozumi	
*	Aioi Nissay Dowa Europe Limited	Mr. Sato	
*	Nippon Express UK Ltd	Mr. Saito	
* Deputy	Aisin Europe Manufacturing (UK) Ltd.	Mr. Shimizu	
	Aisin Europe Manufacturing (UK) Ltd.	Mr. Otsuka	(Resigned 31 Jan 2024)
*	Aisin Europe Manufacturing (UK) Ltd.	Mr. Nunome	(Appointed 1 Feb 2024)
*	M.O.Tourist Co., Ltd	Mr. Kondo	
	Toyoda Gosei UK (TGUK)	Mr. Kimura	(Resigned 31 Mar 2024)
* Deputy	Toyota Tsusho UK LTD	Mr. Hattori	
*	Toyota Tsusho UK LTD	Mr. Sayama	
*	Sumitomo Electric Wiring Systems	Mr. Konno	
*	SMBC Europe Limited	Mr. Koyama	(Resigned 31 Oct 2023)
*	SMBC Europe Limited	Mr. Matsuhashi	(Appointed 1 Nov2023)
* Chairman	Toyota Motor Manufacturing (UK) Ltd	Mr. Kawata	
	Toyota Motor Manufacturing (UK) Ltd	Mr. Mori	
*	Toyota Motor Manufacturing (UK) Ltd	Mr. Norikiyo	
*	Nikon Metrology UK Ltd	Mr. Akino	
* Deputy	Koito Europe Ltd. (KEL)	Mr. Aoshima	
*	Koito Europe Ltd. (KEL)	Mr. Marmoto	
*	ITOCHU Europe PLC	Mr. Akiyoshi	
	Mitsubishi Heavy Industries EMEA, Ltd	Mr. Inagaki	(Resigned 31 Jul 2023)
*	Mitsubishi Heavy Industries EMEA, Ltd	Mr. Maga	(Appointed 1 Aug2023)
*	NSK Europe	Mr. Nakagawa	
*	Centre People Appointments Ltd	Mr. Tsuchiya	
*	JTEKT AUTO MOTIVE ENGLAND LTD	Mr. Tomochika	
*	HORIBA MIRA Ltd.	Mr. Shimura	
*	FrontiveHolding	Mr. Sato	

The Board of Directors of the Derbyshire Japanese School consists of 27 members marked with *.

Notes to the financial statements.

on 31 Mar 2024

	Trustees	Committee members
Chairman	Toyota Motor Manufacturing (UK) Ltd	Mr. Kuroda
	Toyota Motor Manufacturing (UK) Ltd	Mr. Morikazu
	Toyota Motor Manufacturing (UK) Ltd	Mr. Suganuma
	SWES-Europe Ltd	Mr. Konno
	ITOCHU Europe PLC	Mr. Akiyoshi
	Sygnature Discovery	Mr. Wada
	JTEKT AUTO MOTIVE ENGLAND LTD	Mr. Miyawaki

The actual management of the Derbyshire Japanese school is carried out by the steering committee consisting of the members mentioned above.

Principal address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Correspondence address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Notes to the financial statements.

on 31 Mar 2024

The Trustees present their report and financial statements for the year ended 31 March 2024. The financial statements have been prepared on the accounting policies set out in note 1 and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Objects

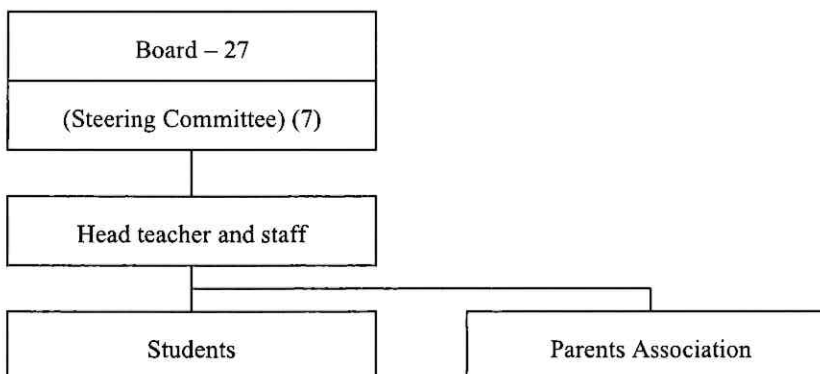
- To advance the education, physical and social training of any children aged 4 to 18 years of age and in particular to further their knowledge of Japanese culture and language in accordance with Japanese educational principles.
- To provide education to the children of Japanese parents temporarily or permanently resident in the United Kingdom.

Organisational structure

The school is run by a Board made up of members of the school. Membership is subject to approval by the Annual General Meeting of the school and is open to companies and individuals who have made a significant contribution to the school and paid annual subscriptions. Current members are listed on page 1.

The Board elects a steering committee at the Annual General meeting to direct the day-to-day management of the affairs of the school. Members of the Committee are marked on page 1.

The chairman for the year was Mr Kawata of Toyota Motor Manufacturing (UK) Limited. The chairman for the Steering Committee was Mr Kuroda of the Toyota Motor Manufacturing (UK) Limited; There has been no vice-chairman this year. The treasurer was Mr Akiyoshi of ITOCHU Europe PLC.



Activities for the year

As of 31 March 2024, the school had a total of 80 (2023 - 80) students varying in age from 5 to 18 and including a small number of English children. Preschool was newly established in April/2020 and total thirteen classes were held each Saturday. All pupils successfully completed internal examinations to continue to the next grade and attendance was maintained at over 80%.

Notes to the financial statements.

on 31 Mar 2024

Financial results

The school was pleased to report income at £134,768 (2023 - £128,904). However, teacher salaries of £150,133 (2023 - £116,024) was major expense for the year and accounted for 60% (2023 - 85%) of expenditure. Consultant cost at £89,941 was accounted for 36% of expenditure.

Other items of expenditure were books and publications at £6,897(2023 - £5,175) and educational supplies at £557. (2023 - £1,294).

Statement of trustees' responsibilities in respect of the financial statements

The Trustees are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the state of affairs of The Charity and of the income and expenditure of the Charity for that year. In order for those financial statements to give a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



A. Kawata
Chairman of the Steering Committee

22nd January 2025

Report to the trustees/
members of

DERBY JAPANESE SCHOOL

On accounts for the year ended

31st MARCH 2024

Charity no
(if any)

1047319

Set out on pages

Six to Eleven

Respective responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

- In the course of my examination, no matter has come to my attention -
1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

28/01/25

Name:

David Avery

Relevant professional
qualification(s) or body (if any):

Associate, Chartered Institute of Management Accountants

Address:

c/o TOYOTA MOTOR MANUFACTURING (UK) LTD
Burnaston, Derbyshire, East Midlands, DE1 9TA, United Kingdom

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2024

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>
		£	£	£	£
				2024	2023
Incoming resources					
Incoming resources from generated funds:					
Bank interest receivable		3,586	–	3,586	151
Incoming resources from charitable activities:					
Donations	2	15,594	–	15,594	18,622
School fees	3	84,658	–	84,658	76,043
Japanese Government grants	4	–	19,013	19,013	21,067
Company subscriptions	5	10,895	–	10,895	9,886
Other	6	1,022	–	1,022	3,135
Total incoming resources		115,755	19,013	134,768	128,904
Resources expended					
Charitable activities:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	9	75,296	19,013	94,309	88,411
Social security costs (=er's NIC, Pen'n)	9	589	–	589	371
Educational supplies		857	–	857	1,294
Books and publications		6,897	–	6,897	5,176
Training		–	–	–	–
Postage and telephone		463	–	463	187
School events		340	–	340	140
Carriage and travel		–	–	–	–
Insurance		1,792	–	1,792	1,700
Depreciation		–	–	–	–
Consultant costs		89,941	–	89,941	–
Other		1,596	–	1,596	3,401
Governance costs:					
Independent examiners fees	7	–	–	–	–
Management and administration:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	9	54,540	–	54,540	26,629
Social security costs (=er's NIC, Pen'n)	9	695	–	695	613
Total resources expended	8	233,006	19,013	252,019	127,922
Net incoming/ (outgoing) resources		(117,251)	–	(117,251)	982
Reconciliation of funds					
Total funds brought forward		228,199	–	228,199	227,217
Total funds carried forward		110,948	–	110,948	228,199

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Statement of financial activities

for the year ended 31 March 2024

	<i>Notes</i>	<i>2024</i> £	<i>2023</i> £
Fixed assets			
Tangible assets	10	–	–
Current assets			
Debtors	11	19,013	6,529
Cash at bank and in hand	12	110,444	221,670
		<u>129,457</u>	<u>228,199</u>
Creditors	13	(18,509)	–
Net current assets		<u>110,948</u>	<u>228,199</u>
Net assets		<u>110,948</u>	<u>228,199</u>
Accumulated funds			
Unrestricted funds	14	<u>110,948</u>	<u>228,199</u>

Approved by the board of trustees:

河田 敦

A. Kawata
Chairman of the board of trustees

22nd January 2025

Notes to the financial statements.

on 31 March 2023

1. Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention and comply with the Statement of Recommended Practice “Accounting and Reporting by Charities” and applicable accounting standards.

School fees

Fees receivable in respect of each school term are accounted for on an accruals basis. Entrance fees are recorded on an accruals basis.

Japanese Government grants

Japanese Government grants are accounted for on an accruals basis.

Expenditure

Expenditure is classified under the principal categories of educational (direct charitable) and other expenditure rather than the type of expense, in order to provide more useful information to users of the financial statements.

Educational expenditure comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with the management of the school assets, organisational administration and compliance with constitutional and statutory requirements.

Fund accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the school.

Restricted funds are funds subject to specific restriction imposed by donors.

Tangible fixed assets

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment - 4 years

Taxation

The school has charitable organisation status and therefore is not subject to taxation.

2. Donations

Companies, when they begin association with the school, generally pay certain donations (usually according to the size of the company). In line with the accounting policy suggested by the Charity Commission, such donations have been treated as income of the school.

Notes to the financial statements.

on 31 March 2023

3. School fees

	2024	2023
	£	£
Entrance	450	1,400
Term	84,208	74,643
	<u>84,658</u>	<u>76,043</u>

All the above fees arise from the school's activity within the United Kingdom.

4. Japanese government grants

Japanese Government grants comprise £19,013 (2023 - £21,067) in respect of locally employed teaching personnel from 1 April 2023 to 31 March 2024.

5. Company subscriptions

Companies whose personnel have children attending the school pay a subscription which is dependent on the number of children attending the school as follows:

£780 + £155 x number of children.

6. Other income

Other income mainly comprises the school annual outing, summer school and the school photograph and is receivable from the parents of the pupils.

7. Net incoming/(outgoing) resources

This is stated after charging:

	2024	2023
	£	£
Independent examiner's remuneration:		
Accountancy and other services (including VAT)	0	0
	<u>0</u>	<u>0</u>

8. Total resources expended

	<i>Staff</i> <i>costs</i>	<i>Office</i> <i>costs</i>	<i>Total</i> <i>2024</i>	<i>Total</i> <i>2023</i>
	£	£	£	£
Education	94,898	11,945	106,844	100,680
Management and administration of the school	55,235	89,941	145,175	27,242
	<u>150,133</u>	<u>101,886</u>	<u>252,019</u>	<u>127,922</u>

Notes to the financial statements.

on 31 March 2023

9. Staff Cost

	2024	2023
	£	£
Wages and salaries (=Salary, Tax, ee's NIC, Pension)	148,849	115,040
Social security costs (=er's NIC,Pension)	1,284	984
	<u>150,133</u>	<u>116,024</u>

There were 18 employees (averaged monthly) (2023 - 15employees). There was no employee earning remuneration exceeding £40,000 per annum.

10. Tangible fixed assets

	<i>Office equipment</i>
	£
Cost:	
At 1 April 2022 and 31 March 2023	—
Depreciation:	
At 1 April 2022 and 31 March 2023	—
Net book value:	
At 1 April 2022 and 31 March 2023	—

Fixed assets are used for direct charitable purposes.

11. Debtors

	2024	2023
	£	£
Due within one year:		
Grants receivable	19,013	6,529

Notes to the financial statements.

on 31 March 2023

12. Cash at bank and in hand

	2024	2023
	£	£
Money market account	0	140,100
Current account	110,444	81,570
Petty cash	—	—
	<u>110,444</u>	<u>221,670</u>

13. Creditors

	2024	2023
	£	£
Due within one year		
Payment	(18,509)	—
	<u>(18,509)</u>	<u>—</u>

14. Statements of funds

	<i>At</i> <i>1 April</i> <i>2023</i> £	<i>Movement in resources:</i> <i>Income</i> <i>Expenditure</i>		<i>At</i> <i>31 March</i> <i>2024</i> £
	£	£	£	£
Unrestricted funds	228,199	115,755	233,006	110,948
Restricted funds	—	19,013	19,013	—
	<u>228,199</u>	<u>134,768</u>	<u>252,019</u>	<u>110,948</u>

Restricted funds comprise a grant from the Japanese Government, to fund salaries for Japanese teachers.

15. Trustees' remuneration and expenses

The trustees did not receive any remuneration or reimbursement of expenses from the charity in either year.

Derbyshire Japanese School

England & Wales - Charity number 1047319

Accounts

Derbyshire Japanese School

Report and Financial Statements

31 March 2023

Notes to the financial statements.

on 31 March 2023

	Trustees	Representative	
	Kawasaki Heavy Industries (UK) Ltd.	Mr. Hiyama	(Resigned 31 Dec 2022)
*	Kawasaki Heavy Industries (UK) Ltd.	Mr. Iizuka	(Appointed 1 Jan 2023)
	Futaba Manufacturing UK Ltd	Mr. Nagase	(Resigned 31 Dec 2022)
*	Futaba Manufacturing UK Ltd	Mr. Kugo	(Appointed 1 Jan 2023)
*	Meiji UK Ltd.	Mr. Yamada	
*	Mitsui Sumitomo Insurance Co (Europe Ltd)	Mr. Kanetomo	(Appointed 1 Apr 2022)
*	NTN UK	Mr. Shibata	
	Aioi Nissay Dowa Europe Limited	Ms. Mori	(Resigned 31 Dec 2022)
*	Aioi Nissay Dowa Europe Limited	Mr. Sato	(Appointed 1 Jan 2023)
*	Nippon Express UK Ltd	Mr. Saito	
* Deputy	Aisin Europe Manufacturing (UK) Ltd.	Mr. Shimizu	
*	Aisin Europe Manufacturing (UK) Ltd.	Mr. Otsuka	
	M.O.Tourist Co., Ltd	Mr. Kozai	(Resigned 31 Jul 2022)
*	M.O.Tourist Co., Ltd	Mr. Kondo	(Appointed 1 Aug 2022)
*	Toyoda Gosei UK (TGUK)	Mr. Kimura	
	Toyota Tsusho UK LTD	Mr. Iwata	(Resigned 31 Dec 2022)
* Deputy	Toyota Tsusho UK LTD	Mr. Hattori	(Appointed 1 Jan 2023)
*	Toyota Tsusho UK LTD	Mr. Sayama	
	Sumitomo Electric Wiring Systems	Mr. Sakai	(Resigned 30 Nov 2022)
*	Sumitomo Electric Wiring Systems	Mr. Konno	(Appointed 1 Dec 2022)
	SMBC Europe Limited	Mr. Monkawa	(Resigned 30 Sep 2022)
*	SMBC Europe Limited	Mr. Koyama	(Appointed 1 Oct 2022)
* Chairman	Toyota Motor Manufacturing (UK) Ltd	Mr. Kawata	
*	Toyota Motor Manufacturing (UK) Ltd	Mr. Mori	
*	Nikon Metrology UK Ltd	Mr. Akino	
*	Koito Europe Ltd. (KEL)	Mr. Sato	
*	ITOCHU Europe PLC	Mr. Akiyoshi	
*	Mitsubishi Heavy Industries EMEA, Ltd	Mr. Inagaki	
*	NSK Europe	Mr. Nakagawa	
*	Centre People Appointments Ltd	Mr. Tsuchiya	
*	KOYO BEARINGS (EUROPE) LTD	Mr. Tomochika	
*	HORIBA MIRA Ltd.	Mr. Tabata	

The Board of Directors of the Derbyshire Japanese School consists of 25 members marked with *.

Notes to the financial statements.

on 31 March 2023

	Trustees	Committee members
Chairman	Toyota Motor Manufacturing (UK) Ltd	Mr. Kuroda
	Toyota Motor Manufacturing (UK) Ltd	Mr. Saito
	Toyota Motor Manufacturing (UK) Ltd	Mr. Suganuma
	Toyota Motor Manufacturing (UK) Ltd	Mr. Sato
	Toyota Motor Manufacturing (UK) Ltd	Mr. Oi
	Sygnature Discovery	Mr. Wada
	KOYO BEARINGS (EUROPE) LTD	Mr. Kotani

The actual management of the supplementary school is carried out by the steering committee consisting of the members mentioned above.

Principal address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Correspondence address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Notes to the financial statements.

on 31 March 2023

The Trustees present their report and financial statements for the year ended 31 March 2023. The financial statements have been prepared on the accounting policies set out in note 1 and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Objects

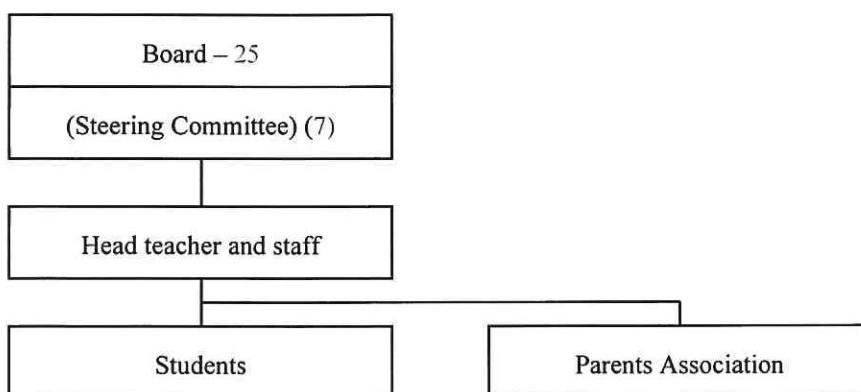
- To advance the education, physical and social training of any children aged 5 to 18 years of age and in particular to further their knowledge of Japanese culture and language in accordance with Japanese educational principles.
- To provide education to the children of Japanese parents temporarily or permanently resident in the United Kingdom.

Organisational structure

The school is run by a Board made up of members of the school. Membership is subject to approval by the Annual General Meeting of the school and is open to companies and individuals who have made a significant contribution to the school and paid annual subscriptions. Current members are listed on page 1.

The Board elects a steering committee at the Annual General meeting to direct the day-to-day management of the affairs of the school. Members of the Committee are marked on page 1.

The chairman for the year was Mr Kawata of Toyota Motor Manufacturing (UK) Limited. The chairman for the Steering Committee was Mr Kuroda of the Toyota Motor Manufacturing (UK) Limited; There has been no vice-chairman this year. The treasurer was Mr Oi of Toyota Motor Europe.



Activities for the year

As of 31 March 2023, the school had a total of 80 (2022 - 64) students varying in age from 5 to 18 and including a small number of English children. Preschool was newly established in April 2020 and total thirteen classes were held each Saturday. All pupils successfully completed internal examinations to continue to the next grade and attendance was maintained at over 80%.

Notes to the financial statements.

on 31 March 2023

Financial results

The school was pleased to report income at £128,904 (2022 - £123,294). However, teacher salaries of £116,024 (2022 - £110,758) was major expense for the year and accounted for 91% (2022 - 87%) of expenditure. Other major items of expenditure were books and publications at £5,176 (2022 - £6,529) and educational supplies at £1,294 (2022 - £624).

Statement of trustees' responsibilities in respect of the financial statements

The Trustees are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the state of affairs of The Charity and of the income and expenditure of the Charity for that year. In order for those financial statements to give a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



J. Kuroda
Chairman of the Steering Committee

18 January 2024

Report to the trustees/
members of

DERBY JAPANESE SCHOOL

On accounts for the year ended

31st MARCH 2023

Charity no
(if any)

1047319

Set out on pages

Six to Eleven

Respective responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

In the course of my examination, no matter has come to my attention -

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 18/01/24

Name: David Avery

Relevant professional
qualification(s) or body (if any):

Associate, Chartered Institute of Management Accountants

Address: c/o TOYOTA MOTOR MANUFACTURING (UK) LTD
Burnaston, Derbyshire, East Midlands, DE1 9TA, United Kingdom

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2023

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds 2023</i>	<i>Total funds 2022</i>
<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources				
Incoming resources from generated funds:				
Bank interest receivable	151	–	151	140
Incoming resources from charitable activities:				
Donations	2 18,622	–	18,622	18,945
School fees	3 76,043	–	76,043	66,638
Japanese Government grants	4 –	21,067	21,067	28,409
Company subscriptions	5 9,886	–	9,886	6,960
Other	6 3,135	–	3,135	2,202
Total incoming resources	107,837	21,067	128,904	123,294
Resources expended				
Charitable activities:				
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	9 67,344	21,067	88,411	83,646
Social security costs (=er's NIC, Pen'n)	9 371	–	371	211
Educational supplies	1,294	–	1,294	624
Books and publications	5,176	–	5,176	6,529
Training	–	–	–	–
Postage and telephone	187	–	187	691
School events	140	–	140	863
Carriage and travel	–	–	–	–
Insurance	1,700	–	1,700	1,579
Depreciation	–	–	–	–
Other	3,401	–	3,401	6,216
Governance costs:				
Independent examiners fees	7 –	–	–	–
Management and administration:				
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	9 26,629	–	26,629	26,022
Social security costs (=er's NIC, Pen'n)	9 613	–	613	879
Total resources expended	106,855	21,067	127,922	127,260
Net incoming/ (outgoing) resources	982	–	982	-3,966
Reconciliation of funds				
Total funds brought forward	227,217	–	227,217	231,183
Total funds carried forward	228,199	–	228,199	227,217

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Derbyshire Japanese School

Balance sheet

on 31 March 2023

	<i>Notes</i>	<i>2023</i> £	<i>2022</i> £
Fixed assets			
Tangible assets	10	–	–
Current assets			
Debtors	11	6,529	16,140
Cash at bank and in hand	12	221,670	211,077
		228,199	227,217
Creditors	13	–	–
Net current assets		228,199	227,217
Net assets		228,199	227,217
Accumulated funds			
Unrestricted funds	14	228,199	227,217

Approved by the board of trustees:

J. Kuroda
Chairman of the board of trustees

18 January 2024

Notes to the financial statements.

on 31 March 2023

1. Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention and comply with the Statement of Recommended Practice “Accounting and Reporting by Charities” and applicable accounting standards.

School fees

Fees receivable in respect of each school term are accounted for on an accruals basis. Entrance fees are recorded on an accruals basis.

Japanese Government grants

Japanese Government grants are accounted for on an accruals basis.

Expenditure

Expenditure is classified under the principal categories of educational (direct charitable) and other expenditure rather than the type of expense, in order to provide more useful information to users of the financial statements.

Educational expenditure comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with the management of the school assets, organisational administration and compliance with constitutional and statutory requirements.

Fund accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the school.

Restricted funds are funds subject to specific restriction imposed by donors.

Tangible fixed assets

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment - 4 years

Taxation

The school has charitable organisation status and therefore is not subject to taxation.

2. Donations

Companies, when they begin association with the school, generally pay certain donations (usually according to the size of the company). In line with the accounting policy suggested by the Charity Commission, such donations have been treated as income of the school.

Notes to the financial statements.

on 31 March 2023

3. School fees

	2023	2022
	£	£
Entrance	1,400	1,750
Term	74,643	64,888
	76,043	66,638

All the above fees arise from the school's activity within the United Kingdom.

4. Japanese government grants

Japanese Government grants comprise £21,067 (2022 - £28,409) in respect of locally employed teaching personnel from 1 April 2022 to 31 March 2023.

5. Company subscriptions

Companies whose personnel have children attending the school pay a subscription which is dependent on the number of children attending the school as follows:

£780 + £155 x number of children.

6. Other income

Other income mainly comprises the school annual outing, summer school and the school photograph and is receivable from the parents of the pupils.

7. Net incoming/(outgoing) resources

This is stated after charging:

	2023	2022
	£	£
Independent examiner's remuneration:		
Accountancy and other services (including VAT)	0	0
	0	0

8. Total resources expended

	<i>Staff</i> <i>costs</i>	<i>Office</i> <i>costs</i>	<i>Total</i> <i>2023</i>	<i>Total</i> <i>2022</i>
	£	£	£	£
Education	88,782	11,898	100,680	100,359
Management and administration of the school	27,242	-	27,242	26,901
	116,024	11,898	127,922	127,260

Notes to the financial statements.

on 31 March 2023

9. Staff Cost

	2023	2022
	£	£
Wages and salaries (=Salary, Tax, ee's NIC, Pension)	115,040	109,668
Social security costs (=er's NIC,Pension)	984	1,090
	<u>116,024</u>	<u>110,758</u>

There were 15 employees (averaged monthly) (2022 - 15 employees). There was no employee earning remuneration exceeding £40,000 per annum.

10. Tangible fixed assets

	<i>Office equipment</i>
	£
Cost:	
At 1 April 2022 and 31 March 2023	—
Depreciation:	
At 1 April 2022 and 31 March 2023	—
Net book value:	
At 1 April 2022 and 31 March 2023	<u>—</u>

Fixed assets are used for direct charitable purposes.

11. Debtors

	2023	2022
	£	£
Due within one year:		
Grants receivable	6,529	16,140
	<u>6,529</u>	<u>16,140</u>

Notes to the financial statements.

on 31 March 2023

12. Cash at bank and in hand

	2023	2022
	£	£
Money market account	140,100	140,140
Current account	81,570	70,937
Petty cash	—	—
	<u>221,670</u>	<u>211,077</u>

13. Creditors

	2023	2022
	£	£
Accruals	—	—
	<u>—</u>	<u>—</u>

14. Statements of funds

	<i>At</i> <i>1 April</i> <i>2022</i>	<i>Movement in resources:</i>		<i>At</i> <i>31 March</i> <i>2023</i>
	£	<i>Income</i> £	<i>Expenditure</i> £	£
Unrestricted funds	227,217	107,837	106,855	228,199
Restricted funds	—	21,067	21,067	—
	<u>227,217</u>	<u>128,904</u>	<u>127,922</u>	<u>228,199</u>

Restricted funds comprise a grant from the Japanese Government, to fund salaries for Japanese teachers.

15. Trustees' remuneration and expenses

The trustees did not receive any remuneration or reimbursement of expenses from the charity in either year.

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2022

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds 2022</i>	<i>Total funds 2021</i>
<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Incoming resources</i>				
Incoming resources from generated funds:				
Bank interest receivable	140	–	140	454
Incoming resources from charitable activities:				
Donations	2 18,945	–	18,945	12,745
School fees	3 66,638	–	66,638	72,033
Japanese Government grants	4 –	28,409	28,409	34,769
Company subscriptions	5 6,960	–	6,960	13,560
Other	6 2,202	–	2,202	
Total incoming resources	94,885	28,409	123,294	133,561
<i>Resources expended</i>				
Charitable activities:				
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	55,237	28,409	83,646	72,552
Social security costs (=er's NIC, Pen'n)	211	–	211	175
Educational supplies	624	–	624	936
Books and publications	6,529	–	6,529	9,164
Training	–	–	–	–
Postage and telephone	691	–	691	1,447
School events	863	–	863	–
Carriage and travel	–	–	–	28
Insurance	1,579	–	1,579	1,647
Depreciation	–	–	–	–
Other	6,216	–	6,216	7,865
Governance costs:				
Independent examiners fees	7 –	–	–	–
Management and administration:				
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)	26,022	–	26,022	24,713
Social security costs (=er's NIC, Pen'n)	879	–	879	746
Total resources expended	98,851	28,409	127,260	119,273
Net incoming/ (outgoing) resources	-3,966	–	-3,966	14,288
<i>Reconciliation of funds</i>				
Total funds brought forward	231,183	–	23,1183	216,895
Total funds carried forward	227,217	–	227,217	231,183

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Derbyshire Japanese School

England & Wales - Charity number 1047319

Accounts

Derbyshire Japanese School

Report and Financial Statements

31 March 2022

Notes to the financial statements

at 31 March 2022

Trustees	Representative		
Toyota Motor Manufacturing (UK) Ltd	Mr. Kawata (Chair of the Board)	(Appointed 1 January 2022)	
Toyota Motor Manufacturing (UK) Ltd	Mr. Kuroda (Chair of the Committee)		(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Oi		(Committee)
Toyota Tsusho U.K. Ltd	Mr. Sayama		
Aisin Europe Manufacturing (UK) Ltd	Mr. Shimizu	(Appointed 5 March 2021)	
Aioi Nissay Dowa Europe Ltd	Miss Mori	(Appointed 8 March 2021)	
Bank of Tokyo Mitsubishi (UK) Ltd	Mr. Toyokawa	(Resigned 17 November 2021)	
Koito Europe Ltd	Mr. Ishida		
Mitsui Marine Insurance, EU Ltd	Mr. Kannari		
Nippon Express UK Ltd	Mr. Saito		
NSK Europe Ltd	Mr. Kamura	(Resigned 30 November 2021)	
NSK Europe Ltd	Mr. Nakagawa	(Appointed 30 November 2021)	
NTN Bearings (UK) Ltd	Mr. Shibata		
Toyoda Gosei UK Ltd	Mr. Kimura		
M.O. Air International (UK) Ltd	Mr. Kozai		
Sumitomo Electric Wires Sys EU Ltd	Mr. Sakai		
Sumitomo Precision Products Co Ltd	Mr. Miyoshi		
Kawasaki Heavy Industries (UK) Ltd.	Mr. Hiyama	(Appointed 7 April 2021)	
Hitachi Information Control Systems Europe Ltd.	Mr. Kashimura	(Resigned 7 April. 2022)	
Koyo Bearings (Europe) LTD	Mr. Kotani	(Appointed 7 April 2021)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Saito	(Appointed 7 January 2022)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Suganuma		(Committee)

Principal address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Correspondence address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Notes to the financial statements

at 31 March 2022

The Trustees present their report and financial statements for the year ended 31 March 2022. The financial statements have been prepared on the accounting policies set out in note 1 and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Objects

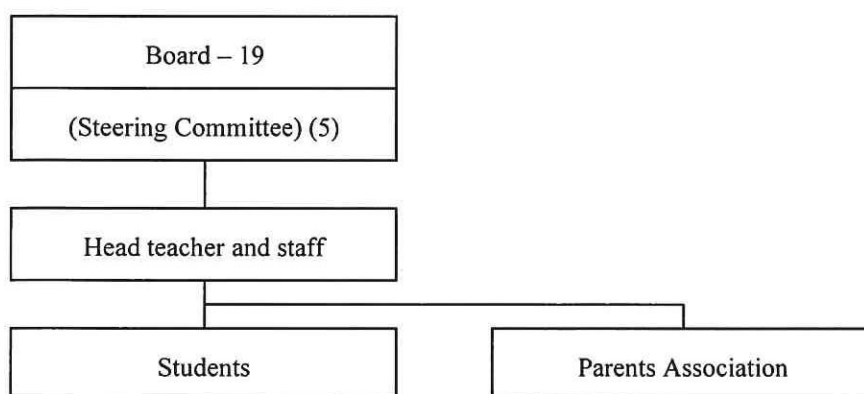
- To advance the education, physical and social training of any children aged 5 to 18 years of age and in particular to further their knowledge of Japanese culture and language in accordance with Japanese educational principles.
- To provide education to the children of Japanese parents temporarily or permanently resident in the United Kingdom.

Organisational structure

The school is run by a Board made up of members of the school. Membership is subject to approval by the Annual General Meeting of the school and is open to companies and individuals who have made a significant contribution to the school and paid annual subscriptions. Current members are listed on page 1.

The Board elects a steering committee at the Annual General meeting to direct the day to day management of the affairs of the school. Members of the Committee are marked on page 1.

The chairman for the year was Mr Kawata of Toyota Motor Manufacturing (UK) Limited. The chairman for the Steering Committee was Mr Kuroda of the Toyota Motor Manufacturing (UK) Limited; There has been no vice-chairman this year. The treasurer was Mr Oi of Toyota Motor Europe.



Activities for the year

As of 31 March 2022 the school had a total of 64 (2021 - 87) students varying in age from 5 to 18 and including a small number of English children. Preschool was newly established in April/2020 and total thirteen classes were held each Saturday. All pupils successfully completed internal examinations to continue to the next grade and attendance was maintained at over 80%.

Notes to the financial statements

at 31 March 2022

Financial results

The school was pleased to report income at £123,294(2021 - £133,561). However, teacher salaries of £110,758 (2021 - £98,186) was major expense for the year and accounted for 87% (2021 - 82%) of expenditure. Other major items of expenditure were books and publications at £6,529(2021 - £9,164) and educational supplies at £624 (2021 - £936).

Statement of trustees' responsibilities in respect of the financial statements

The Trustees are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the state of affairs of The Charity and of the income and expenditure of the Charity for that year. In order for those financial statements to give a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



J. Kuroda
Chairman of the Steering Committee

04 January 2023

Report to the trustees/
members of

DERBY JAPANESE SCHOOL

On accounts for the year ended

31st MARCH 2022

Charity no
(if any)

1047319

Set out on pages

Five to Ten

Respective responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

In the course of my examination, no matter has come to my attention -

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

03/01/23

Name:

David Avery

Relevant professional
qualification(s) or body (if any):

Associate, Chartered Institute of Management Accountants

Address:

c/o TOYOTA MOTOR MANUFACTURING (UK) LTD
Burnaston, Derbyshire, East Midlands, DE1 9TA, United Kingdom

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2022

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>
		£	£	£	£
				2022	2021
				£	£
Incoming resources					
Incoming resources from generated funds:					
Bank interest receivable		140	–	140	454
Incoming resources from charitable activities:					
Donations	2	18,945	–	18,945	12,745
School fees	3	66,638	–	66,638	72,033
Japanese Government grants	4	–	28,409	28,409	34,769
Company subscriptions	5	6,960	–	6,960	13,560
Other	6	2,202	–	2,202	
Total incoming resources		94,885	28,409	123,294	133,561
Resources expended					
Charitable activities:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		55,237	28,409	83,646	72,552
Social security costs (=er's NIC, Pen'n)		211	–	211	175
Educational supplies		624	–	624	936
Books and publications		6,529	–	6,529	9,164
Training		–	–	–	–
Postage and telephone		691	–	691	1,447
School events		863	–	863	–
Carriage and travel		–	–	–	28
Insurance		1,579	–	1,579	1,647
Depreciation		–	–	–	–
Other		6,216	–	6,216	7,865
Governance costs:					
Independent examiners fees	7	–	–	–	–
Management and administration:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		26,022	–	26,022	24,713
Social security costs (=er's NIC, Pen'n)		879	–	879	746
Total resources expended	8	98,851	28,409	127,260	119,273
Net incoming/ (outgoing) resources		-3,966	–	-3,966	14,288
Reconciliation of funds					
Total funds brought forward		231,183	–	231,183	216,895
Total funds carried forward		227,217	–	227,217	231,183

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Balance sheet

at 31 March 2022

	<i>Notes</i>	<i>2022</i> £	<i>2021</i> £
<i>Fixed assets</i>			
Tangible assets	10	–	–
		_____	_____
<i>Current assets</i>			
Debtors	11	16,140	16,930
Cash at bank and in hand	12	211,077	214,253
		_____	_____
		227,217	231,183
<i>Creditors</i>	13	–	–
		_____	_____
<i>Net current assets</i>		227,217	231,183
		_____	_____
<i>Net assets</i>		227,217	231,183
		=====	=====
<i>Accumulated funds</i>			
Unrestricted funds	14	227,217	231,183
		=====	=====

Approved by the board of trustees:



J. Kuroda
Chairman of the board of trustees

04 January 2023

Notes to the financial statements

at 31 March 2022

1. Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention and comply with the Statement of Recommended Practice "Accounting and Reporting by Charities" and applicable accounting standards.

School fees

Fees receivable in respect of each school term are accounted for on an accruals basis. Entrance fees are recorded on an accruals basis.

Japanese Government grants

Japanese Government grants are accounted for on an accruals basis.

Expenditure

Expenditure is classified under the principal categories of educational (direct charitable) and other expenditure rather than the type of expense, in order to provide more useful information to users of the financial statements.

Educational expenditure comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with the management of the school assets, organisational administration and compliance with constitutional and statutory requirements.

Fund accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the school.

Restricted funds are funds subject to specific restriction imposed by donors.

Tangible fixed assets

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	-	4 years
------------------	---	---------

Taxation

The school has charitable organisation status and therefore is not subject to taxation.

2. Donations

Companies, when they begin association with the school, generally pay certain donations (usually according to the size of the company). In line with the accounting policy suggested by the Charity Commission, such donations have been treated as income of the school.

Notes to the financial statements

at 31 March 2022

3. School fees

	2022	2021
	£	£
Entrance	1,750	2,250
Term	64,888	69,783
	66,638	72,033

All the above fees arise from the school's activity within the United Kingdom.

4. Japanese government grants

Japanese Government grants comprise £28,409 (2021 - £34,769) in respect of locally employed teaching personnel from 1 April 2021 to 31 March 2022.

5. Company subscriptions

Companies whose personnel have children attending the school pay a subscription which is dependent on the number of children attending the school as follows:

£600 + £120 x number of children.

6. Other income

Other income mainly comprises the school annual outing, summer school and the school photograph and is receivable from the parents of the pupils.

7. Net incoming/(outgoing) resources

This is stated after charging:

	2022	2021
	£	£
Independent examiner's remuneration:		
Accountancy and other services (including VAT)	0	0
	0	0

8. Total resources expended

	<i>Staff costs</i>	<i>Office costs</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Education	83,857	16,502	100,359	93,814
Management and administration of the school	26,901	–	26,901	25,459
	110,758	16,502	127,260	119,273

Notes to the financial statements

at 31 March 2022

9. Staff Cost

	2022	2021
	£	£
Wages and salaries (=Salary, Tax, ee's NIC, Pension)	109,668	97,265
Social security costs (=er's NIC,Pension)	1,090	921
	<u>110,758</u>	<u>98,186</u>

There were 15 employees (averaged monthly) (2021 - 15 employees). There was no employee earning remuneration exceeding £40,000 per annum.

10. Tangible fixed assets

	<i>Office equipment</i>
	£
Cost:	
At 1 April 2021 and 31 March 2022	—
Depreciation:	
At 1 April 2021 and 31 March 2022	—
Net book value:	
At 1 April 2021 and 31 March 2022	<u>—</u>

Fixed assets are used for direct charitable purposes.

11. Debtors

	2022	2021
	£	£
Due within one year:		
Grants receivable	16,140	16,930
	<u>16,140</u>	<u>16,930</u>

Notes to the financial statements

at 31 March 2022

12. Cash at bank and in hand

	2022	2021
	£	£
Money market account	140,140	140,000
Current account	70,937	74,252
Petty cash	—	—
	<u>211,077</u>	<u>214,252</u>

13. Creditors

	2022	2021
	£	£
Accruals	—	—
	<u>—</u>	<u>—</u>

14. Statements of funds

	<i>At</i> <i>1 April</i> <i>2021</i> £	<i>Movement in resources:</i> <i>Income</i> <i>Expenditure</i>		<i>At</i> <i>31 March</i> <i>2022</i> £
	£	£	£	£
Unrestricted funds	231,183	94,885	98,851	227,217
Restricted funds	—	28,409	28,409	—
	<u>231,183</u>	<u>123,294</u>	<u>127,260</u>	<u>227,217</u>

Restricted funds comprise a grant from the Japanese Government, to fund salaries for Japanese teachers.

15. Trustees' remuneration and expenses

The trustees did not receive any remuneration or reimbursement of expenses from the charity in either year.

Statement of financial activities

for the year ended 31 March 2021

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Bank interest receivable		454	–	454	824
Incoming resources from charitable activities:					
Donations	2	12,745	–	12,745	6,625
School fees	3	72,033	–	72,033	94,955
Japanese Government grants	4	–	34,769	34,769	18,037
Company subscriptions	5	13,560	–	13,560	18,520
Other	6	–	–	–	2,648
Total incoming resources		98,792	34,769	133,561	141,609
Resources expended					
Charitable activities:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		37,783	34,769	72,552	92,109
Social security costs (=er's NIC, Pen'n)		175	–	175	195
Educational supplies		936	–	936	1,186
Books and publications		9,164	–	9,164	10,129
Training		–	–	–	1,250
Postage and telephone		1,447	–	1,447	549
School events		–	–	–	456
Carriage and travel		28	–	28	26
Insurance		1,647	–	1,647	1,746
Depreciation		–	–	–	–
Other		7,865	–	7,865	10,566
Governance costs:					
Independent examiners fees	7	–	–	–	–
Management and administration:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		24,713	–	24,713	28,976
Social security costs (=er's NIC, Pen'n)		746	–	746	660
Total resources expended	8	84,504	34,769	119,273	147,838
Net incoming/ (outgoing) resources		14,288	–	14,288	-6,229
Reconciliation of funds					
Total funds brought forward		216,896	–	216,89	223,125
Total funds carried forward		231,184	–	231,184	216,896

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Derbyshire Japanese School

England & Wales - Charity number 1047319

Accounts

Derbyshire Japanese School

Report and Financial Statements

31 March 2021

Notes to the financial statements

at 31 March 2021

Trustees	Representative		
Toyota Motor Manufacturing (UK) Ltd	Mr. Teramoto (Chair of the Board)	(resigned 27 November. 2020)	
Toyota Motor Manufacturing (UK) Ltd	Mr. Okada (Chair of the Board)	(appointed 27 November. 2020)	
Toyota Motor Manufacturing (UK) Ltd	Mr. Okada (Chair of the Committee)	(resigned 27 November. 2020)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Kuroda (Chair of the Committee)	(appointed 27 November. 2020)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Yanai	(resigned 6 December. 2020)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Oi	(appointed 6 December. 2020)	(Committee)
Toyota Tsusho U.K. Ltd	Mr. Ishida	(resigned 18 February. 2021)	(Committee)
Toyota Tsusho U.K. Ltd	Mr. Sayama	(appointed 18 February. 2021)	(Committee)
Aisin Europe Manufacturing (UK) Ltd	Mr. Adachi	(resigned 7 April. 2020)	(Committee)
Aisin Europe Manufacturing (UK) Ltd	Mr. Matsukura	(appointed 7 April. 2020)	(Committee)
Aioi Nissay Dowa Insurance of EU Ltd	Mr. Sugii		
Bank of Tokyo Mitsubishi (UK) Ltd	Mr. Karasawa		
Koito Europe Ltd	Mr. Hiroshima	(resigned 7 April. 2020)	
Koito Europe Ltd	Mr. Ishida	(appointed 7 April. 2020)	
Mitsui Marine Insurance , EU Ltd	Mr. Kannari		
Nippon Express UK Ltd	Mr. Saito		
NSK Europe Ltd	Mr. Kamura		(Committee)
NTN Bearings (UK) Ltd	Mr. Shibata		
Toray Textile Europe	Mr. Ishimine	(resigned October. 2020)	
Toyoda Gosei UK Ltd	Mr. Yamashita	(resigned 7 April. 2020)	
Toyoda Gosei UK Ltd	Mr. Kimura	(appointed 7 April. 2020)	
M.O. Air International (UK) Ltd	Mr. Kozai		
Sumitomo Electric Wires Sys EU Ltd	Mr. Sakai	(appointed 7 April. 2020)	
Kawasaki Heavy Industries (UK) Ltd.	Mr. Naito	(appointed 7 April. 2020)	(Committee)
Hitachi Information Control Systems Europe Ltd.	Mr. Kashimura	(appointed 7 April. 2020)	
Sumitomo Precision Products Co Ltd	Mr. Miyoshi	(appointed 7 April. 2020)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Toda	(resigned 6 December. 2020)	(Committee)
Toyota Motor Manufacturing (UK) Ltd	Mr. Sukanuma	(appointed 6 December. 2020)	(Committee)

Principal address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Correspondence address

Derbyshire Japanese School
c/o John Port Spencer Academy, Main Street, Etwall, Derby DE65 6LU

Notes to the financial statements

at 31 March 2021

The Trustees present their report and financial statements for the year ended 31 March 2021. The financial statements have been prepared on the accounting policies set out in note 1 and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Objects

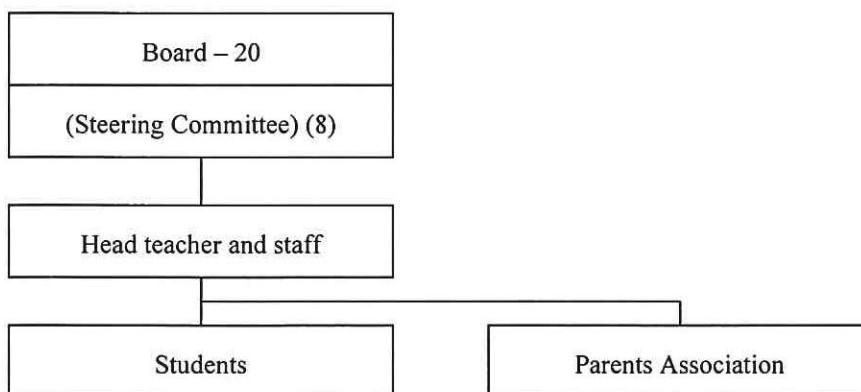
- To advance the education, physical and social training of any children aged 5 to 18 years of age and in particular to further their knowledge of Japanese culture and language in accordance with Japanese educational principles.
- To provide education to the children of Japanese parents temporarily or permanently resident in the United Kingdom.

Organisational structure

The school is run by a Board made up of members of the school. Membership is subject to approval by the Annual General Meeting of the school and is open to companies and individuals who have made a significant contribution to the school and paid annual subscriptions. Current members are listed on page 1.

The Board elects a steering committee at the Annual General meeting to direct the day to day management of the affairs of the school. Members of the Committee are marked on page 1.

The chairman for the year was Mr Teramoto of Toyota Motor Manufacturing (UK) Limited. The chairman for the Steering Committee was Mr Okada of the Toyota Motor Manufacturing (UK) Limited; There has been no vice-chairman this year. The treasurer was Mr Yanai of Toyota Motor Manufacturing (UK) Limited.



Activities for the year

As at 31 March 2021 the school had a total of 87 (2020 - 84) students varying in age from 5 to 18 and including a small number of English children. Preschool was newly established in April/2020 and total

Notes to the financial statements

at 31 March 2021

thirteen classes were held each Saturday. All pupils successfully completed internal examinations to continue to the next grade and attendance was maintained at over 80%.

Financial results

The school was pleased to report income at £133,561(2020 - £141,609). However, teacher salaries of £98,186 (2020 - £121,940) was major expense for the year and accounted for 82% (2020 - 82%) of expenditure. Other major items of expenditure were books and publications at £9,164(2020 - £10,129) and educational supplies at £936 (2020 - £1,186).

Statement of trustees' responsibilities in respect of the financial statements

The Trustees are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the state of affairs of The Charity and of the income and expenditure of the Charity for that year. In order for those financial statements to give a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



J. Kuroda
Chairman of the Steering Committee

1 November 2021

Independent Examiner's Report

Report to the trustees/
members of

DERBY JAPANESE SCHOOL

On accounts for the year ended

31st MARCH 2021

Charity no
(if any)

1047319

Set out on pages

Five to Ten

Respective responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

In the course of my examination, no matter has come to my attention -

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 01/11/2021.

Name: David Avery

Relevant professional
qualification(s) or body (if any):

Associate, Chartered Institute of Management Accountants

Address: c/o TOYOTA MOTOR MANUFACTURING (UK) LTD
Burnaston, Derbyshire, East Midlands, DE1 9TA, United Kingdom

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2021

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Bank interest receivable		454	–	454	824
Incoming resources from charitable activities:					
Donations	2	12,745	–	12,745	6,625
School fees	3	72,033	–	72,033	94,955
Japanese Government grants	4	–	34,769	34,769	18,037
Company subscriptions	5	13,560	–	13,560	18,520
Other	6	–	–		2,648
Total incoming resources		98,792	34,769	133,561	141,609
Resources expended					
Charitable activities:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		37,783	34,769	72,552	92,109
Social security costs (=er's NIC, Pen'n)		175	–	175	195
Educational supplies		936	–	936	1,186
Books and publications		9,164	–	9,164	10,129
Training		–	–	–	1,250
Postage and telephone		1,447	–	1,447	549
School events		–	–	–	456
Carriage and travel		28	–	28	26
Insurance		1,647	–	1,647	1,746
Depreciation		–	–	–	–
Other		7,865	–	7,865	10,566
Governance costs:					
Independent examiners fees	7	–	–	–	–
Management and administration:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		24,713	–	24,713	28,976
Social security costs (=er's NIC, Pen'n)		746	–	746	660
Total resources expended	8	84,504	34,769	119,273	147,838
Net incoming/ (outgoing) resources		14,288	–	14,288	-6,229
Reconciliation of funds					
Total funds brought forward		216,896	–	216,89	223,125
Total funds carried forward		231,184	–	231,184	216,896

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.

Derbyshire Japanese School

Balance sheet

at 31 March 2021

	<i>Notes</i>	<i>2021</i> £	<i>2020</i> £
Fixed assets			
Tangible assets	10	–	–
Current assets			
Debtors	11	16,931	17,949
Cash at bank and in hand	12	214,253	198,947
		<u>231,184</u>	<u>216,896</u>
Creditors	13	–	–
Net current assets		<u>231,184</u>	<u>216,896</u>
Net assets		<u>231,184</u>	<u>216,896</u>
Accumulated funds			
Unrestricted funds	14	<u>231,184</u>	<u>216,896</u>

Approved by the board of trustees:



J. Kuroda
Chairman of the board of trustees

1 November 2021

Notes to the financial statements

at 31 March 2021

1. Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention and comply with the Statement of Recommended Practice “Accounting and Reporting by Charities” and applicable accounting standards.

School fees

Fees receivable in respect of each school term are accounted for on an accruals basis. Entrance fees are recorded on an accruals basis.

Japanese Government grants

Japanese Government grants are accounted for on an accruals basis.

Expenditure

Expenditure is classified under the principal categories of educational (direct charitable) and other expenditure rather than the type of expense, in order to provide more useful information to users of the financial statements.

Educational expenditure comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with the management of the school assets, organisational administration and compliance with constitutional and statutory requirements.

Fund accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the school.

Restricted funds are funds subject to specific restriction imposed by donors.

Tangible fixed assets

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	-	4 years
------------------	---	---------

Taxation

The school has charitable organisation status and therefore is not subject to taxation.

2. Donations

Companies, when they begin association with the school, generally pay certain donations (usually according to the size of the company). In line with the accounting policy suggested by the Charity Commission, such donations have been treated as income of the school.

Notes to the financial statements

at 31 March 2021

3. School fees

	2021	2020
	£	£
Entrance	2,250	1,100
Term	69,783	93,855
	72,033	94,955

All the above fees arise from the school's activity within the United Kingdom.

4. Japanese government grants

Japanese Government grants comprise £34,769 (2020 - £18,037) in respect of locally employed teaching personnel from 1 April 2020 to 31 March 2021.

5. Company subscriptions

Companies whose personnel have children attending the school pay a subscription which is dependent on the number of children attending the school as follows:

£600 + £120 x number of children.

6. Other income

Other income mainly comprises the school annual outing, summer school and the school photograph and is receivable from the parents of the pupils.

7. Net incoming/(outgoing) resources

This is stated after charging:

	2021	2020
	£	£
Independent examiner's remuneration:		
Accountancy and other services (including VAT)	0	0
	0	0

8. Total resources expended

	<i>Staff</i> <i>costs</i>	<i>Office</i> <i>costs</i>	<i>Total</i> <i>2021</i>	<i>Total</i> <i>2020</i>
	£	£	£	£
Education	72,727	21,087	93,814	118,202
Management and administration of the school	25,459	-	25,459	29,636
	98,186	21,087	119,273	147,838

Notes to the financial statements

at 31 March 2021

9. Staff Cost

	2021	2020
	£	£
Wages and salaries (=Salary, Tax, ee's NIC, Pension)	97,265	121,085
Social security costs (=er's NIC,Pension)	921	855
	<u>98,186</u>	<u>121,940</u>

There were 15 employees (averaged monthly) (2020 - 15 employees). There was no employee earning remuneration exceeding £40,000 per annum.

10. Tangible fixed assets

	<i>Office equipment</i>
	£
Cost:	
At 1 April 2020 and 31 March 2021	—
Depreciation:	
At 1 April 2020 and 31 March 2021	—
Net book value:	
At 1 April 2020 and 31 March 2021	<u>—</u>

Fixed assets are used for direct charitable purposes.

11. Debtors

	2021	2020
	£	£
Due within one year:		
Grants receivable	16,931	17,949
	<u>16,931</u>	<u>17,949</u>

Notes to the financial statements

at 31 March 2021

12. Cash at bank and in hand

	2021	2020
	£	£
Money market account	140,000	140,000
Current account	74,277	58,947
Petty cash	—	—
	<u>214,253</u>	<u>198,947</u>

13. Creditors

	2021	2020
	£	£
Accruals	—	—
	<u>—</u>	<u>—</u>

14. Statements of funds

	<i>At</i> <i>1 April</i> <i>2020</i>	<i>Movement in resources:</i>		<i>At</i> <i>31 March</i> <i>2021</i>
	£	<i>Income</i> £	<i>Expenditure</i> £	£
Unrestricted funds	216,896	98,792	84,504	231,184
Restricted funds	—	34,769	34,769	—
	<u>216,896</u>	<u>133,561</u>	<u>119,273</u>	<u>231,184</u>

Restricted funds comprise a grant from the Japanese Government, to fund salaries for Japanese teachers.

15. Trustees' remuneration and expenses

The trustees did not receive any remuneration or reimbursement of expenses from the charity in either year.

Statement of financial activities

for the year ended 31 March 2020

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>funds</i>
		£	£	2020	2019
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Bank interest receivable		824	–	824	1,084
Incoming resources from charitable activities:					
Donations	2	6,625	–	6,625	6,656
School fees	3	94,955	–	94,955	99,722
Japanese Government grants	4	–	18,037	18,037	21,458
Company subscriptions	5	18,520	–	18,520	17,640
Other	6	2,648	–	2,648	6,880
Total incoming resources		123,572	18,037	141,609	153,440
Resources expended					
Charitable activities:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		74,072	18,037	92,109	104,707
Social security costs (=er's NIC, Pen'n)		195	–	195	145
Educational supplies		1,186	–	1,186	1,244
Books and publications		10,129	–	10,129	10,425
Training		1,250	–	1,250	1,825
Postage and telephone		549	–	549	393
School events		456	–	456	742
Carriage and travel		26	–	26	33
Insurance		1,746	–	1,746	1,639
Depreciation		–	–	–	–
Other		10,556	–	10,556	6,690
Governance costs:					
Independent examiners fees	7	–	–	–	–
Management and administration:					
Wages and salaries (inc'd Tax, ee's NIC, Pen'n)		28,976	–	28,976	32,371
Social security costs (=er's NIC, Pen'n)		660	–	660	438
Total resources expended	8	129,801	18,037	147,838	160,652
Net incoming/ (outgoing) resources		-6,229	–	-6,229	-7,212
Reconciliation of funds					
Total funds brought forward		223,125	–	223,125	230,337
Total funds carried forward		216,896	–	216,896	223,125

There were no recognised gains or losses in either year other than the net outgoing movement in resources for each year.