

Derbyshire Japanese School

Report and Financial Statements

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

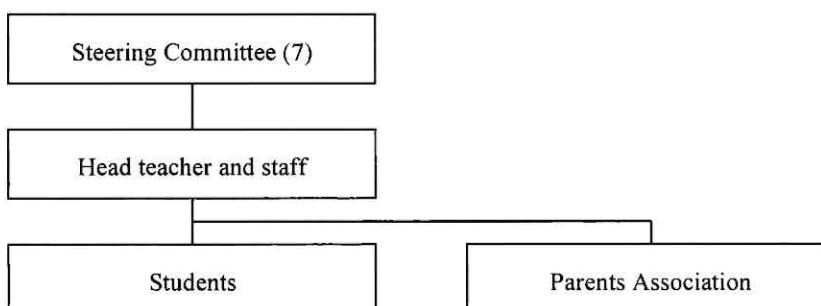
- To advance the education, physical and social training of any children aged 4 to 18 years of age and in particular to further their knowledge of Japanese culture and language in accordance with Japanese educational principles.
- To provide education to the children of Japanese parents temporarily or 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>Total</i>	<i>Total</i>
	<i>Unrestricted</i>	<i>Restricted</i>	<i>funds</i>	<i>funds</i>
	<i>funds</i>	<i>funds</i>	<i>2025</i>	<i>2024</i>
<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</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.

Derbyshire Japanese School

Statement of financial activities

for the year ended 31 March 2025

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

Approved by the board of trustees:

河田 敬

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
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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

	Staff costs	Office costs	Total 2025	Total 2024
	£	£	£	£
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

	Office equipment £
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	—

Fixed assets are used for direct charitable purposes.

11. Debtors

	2025	2024
	£	£
Due within one year:		
Grants receivable	2,005	19,013

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>Income</i> <i>Expenditure</i>		<i>At</i> <i>31 March</i> <i>2025</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.

