

MANCHESTER JAPANESE SCHOOL

England & Wales · Charity number 1122679

Details

Status Registered

Legal form Other

Registered 2008-02-07

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

Contact

Address Kratos Analytical Ltd
Trafford Wharf Road
Trafford Park
Manchester
M17 1GP

Phone 01244282320

Email admin@manchesterjs.org

Activities

Objects: 1) TO OPERATE AND MANAGE MANCHESTER JAPANESE SCHOOL ("THE SCHOOL") BUT NOT EXCLUSIVELY TO FURTHER THEIR KNOWLEDGE OF JAPANESE LANGUAGE AND CULTURE IN ORDER TO HELP CATCHING UP SCHOOL LIFE AND COMMUNITY IN JAPAN WHEN THEY MOVE THERE.

Activities: To advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of Japanese language and culture in order to assist the Japanese pupils with re-establishing themselves in their educational institutions and communities upon their return to Japan.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, CHESHIRE
- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£101,096	£96,930	-	-
2024-03-31	£96,834	£95,379	-	-
2023-03-31	£108,159	£91,083	-	-
2022-03-31	£80,898	£91,034	-	-
2021-03-31	£82,773	£96,420	-	-

Trustees

Name	Role	Appointed
Kawakami Takami	Chair	2026-03-21
Hisashi Ota		2025-04-01
Shinichi Iwamoto		2026-03-23
Tetsuya Yoneda		2026-03-23

MANCHESTER JAPANESE SCHOOL

England & Wales - Charity number 1122679

Accounts

Draft financial statements at 30 January 2026 at 10:51:54

Charity Registration No. 1122679

**MANCHESTER JAPANESE SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

MANCHESTER JAPANESE SCHOOL

Legal and administrative information

Trustees	Ippel Kondo (Appointed 1 April 2025) Hisashi Ota (Appointed 1 April 2025) Kento Maruyama (Appointed 1 April 2025) Shigetoyo Kashiwazaki (01 April 2024)
Charity number	1122679
Principal address	Brother House 1 Tame Street Audenshaw Manchester M34 5JE
Independant examiner	DJH Business Advisers Limited Ashley Road Hale Altrincham WA14 2UT
Bankers	HSBC Lancaster 35 Market Street Lancaster Lancashire LA1 1JQ

Draft financial statements at 30 January 2026 at 10:51:54
Manchester Japanese School

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MANCHESTER JAPANESE SCHOOL

Trustees report

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the charity are to advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

The school provides Japanese and mathematics lessons in Japanese following the curriculum stipulated by the Japanese Government, on 41 Saturdays throughout the year for pupils ages 6 to 15.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity continues to operate and achieve success in the management of Manchester Japanese School (The School) but not exclusively to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

Financial review

In the current financial year, charitable income increased from £96,834 to £101,096. Donations and tuition fees are the principal source of charity funding. Additionally, expenditure on charitable expenditure increased from £95,379 to £96,930. As a result, the charity operated at a surplus of £4,166, (2024: £1,455).

The charity has kept sufficient funds for the next financial year, to meet the needs of the charity and its statutory obligations.

The results for the year are set out in the Statement of Financial Activities on page 5.

Reserves policy

Reserves will be held to balance the funds required for the operation of the school and for unseen circumstances arising from operating the school.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a target level of £60,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31 March 2025 the charity's level of free unrestricted reserves was £79,479. The total reserves as at 31 March 2025 was £79,479, which is considered sufficient in accordance with the charity's reserves policy.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

MANCHESTER JAPANESE SCHOOL

Trustees report (continued)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The charity will continue to provide essential educational services, to Japanese pupils currently residing in the Greater Manchester area.

Structure, governance and management

The charity was established by a declaration of trust dated 22 January 2007.

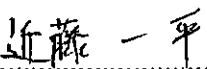
The trustees who served during the year were:

Mr Shigetoyo Kashiwazaki	1 April 2024 to 31 March 2025
Mr Keisuke Mori	1 April 2024 to 31 March 2025
Mr Chiyori Yamamoto	1 April 2024 to 31 March 2025
Mr Toru Osawa	1 April 2024 to 31 March 2025

Method of recruitment and appointment of trustees

Trustees are selected and appointed by existing trustees.

The Trustees' report was approved by the Board of Trustees.



.....
Ippel Kondo

Date: 30 / 1 / 2026

Manchester Japanese School

Statement of trustees responsibilities

For the year ended 31 March 2025

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

MANCHESTER JAPANESE SCHOOL

Independent examiner's report

TO THE TRUSTEES OF MANCHESTER JAPANESE SCHOOL

I report to the trustees on my examination of the financial statements of Manchester Japanese School (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Colin Connor FCCA

DJH Business Advisers Limited
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT

Dated: *30/1/2026*

Manchester Japanese School

Statement of financial activities Including income and expenditure account

For the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	4	40,552	36,786
Charitable activities	3	58,237	57,019
Other trading activities	5	2,307	3,029
Total income		101,096	96,834
Expenditure on:			
Charitable activities	6	96,930	95,379
Total expenditure		96,930	95,379
Net income and movement in funds		4,166	1,455
Reconciliation of funds:			
Fund balances at 1 April 2024		75,313	73,858
Fund balances at 31 March 2025		79,479	75,313

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MANCHESTER JAPANESE SCHOOL

Balance sheet

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Cash at bank and In hand		81,193		76,878	
Creditors: amounts falling due within one year					
	12	<u>(1,714)</u>		<u>(1,565)</u>	
Net current assets			<u>79,479</u>		<u>75,313</u>
Income funds					
Unrestricted funds			<u>79,479</u>		<u>75,313</u>
			<u>79,479</u>		<u>75,313</u>

The financial statements were approved by the Trustees on



 Ippei Kondo
Trustee

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Manchester Japanese School is a charity established under trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

All funds are unrestricted and undesignated.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes to the financial statements (continued)
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
3 Charitable activities												
Entrance fees	820		-		820		815		-		815	
Tuition fees	57,417		-		57,417		56,204		-		56,204	
	58,237		-		58,237		57,019		-		57,019	

MANCHESTER JAPANESE SCHOOL**Notes to the financial statements (continued)****FOR THE YEAR ENDED 31 MARCH 2025****4 Donations and legacies**

	2025	2024
	£	£
Donations	40,552	36,786

5 Other trading activities

	2025	2024
	£	£
Trading activity income: other	2,307	3,029

6 Charitable activities

	2025	2024
	£	£
Staff costs	50,421	51,743
Materials - Japanese	11,586	6,615
Materials - Maths	3,270	3,031
Books	200	225
Rent	14,678	14,117
Insurance	2,228	2,180
Printing, stationery, postage and phone	1,063	2,167
Events	1,268	1,965
Sundry	1,532	1,825
Bank charges	355	1,210
	<u>86,601</u>	<u>85,078</u>
Share of support costs (see note 7)	8,585	8,537
Share of governance costs (see note 7)	1,744	1,764
	<u>96,930</u>	<u>95,379</u>

Notes to the financial statements (continued)
FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs	Support Governance costs		2025		Support Governance costs		2024		Basis of allocation
	£	£	£	£	£	£	£	£	
Staff costs	7,347	-	7,347	-	7,299	-	7,299	-	Wages attributable to the admin support staff
Payroll costs	1,238	-	1,238	-	1,238	-	1,238	-	Full value of payroll services
Accountancy	-	1,393	1,393	-	-	1,413	1,413	-	Governance
Independent examiners fee	-	351	351	-	-	351	351	-	Governance
	<u>8,585</u>	<u>1,744</u>	<u>10,329</u>	<u>8,537</u>	<u>1,764</u>	<u>10,301</u>			

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year no trustees were reimbursed for expenses in relation to performance of their duties (2024: £0).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Equivalent full time teachers	9	10
Administration	1	3
Equivalent part time teachers	1	1
	<u>12</u>	<u>14</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	50,372	51,696
Other pension costs	49	47
	<u>50,421</u>	<u>51,743</u>

All employee time was spent providing either support to the governance of the charity or support services to charitable activities.

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

MANCHESTER JAPANESE SCHOOL**Notes to the financial statements (continued)****FOR THE YEAR ENDED 31 MARCH 2025****11 Tangible fixed assets**

	Fixtures, fittings & equipment
	£
Cost	
At 1 April 2024	7,316
At 31 March 2025	7,316
Depreciation and impairment	
At 1 April 2024	7,316
At 31 March 2025	7,316
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	24	11
Accruals and deferred income	1,690	1,554
	1,714	1,565

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	49	47

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

MANCHESTER JAPANESE SCHOOL**Notes to the financial statements (continued)****FOR THE YEAR ENDED 31 MARCH 2025****14 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	75,313	101,096	(96,930)	79,479
	<u>75,313</u>	<u>101,096</u>	<u>(96,930)</u>	<u>79,479</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	73,858	96,834	(95,379)	75,313
	<u>73,858</u>	<u>96,834</u>	<u>(95,379)</u>	<u>75,313</u>

15 Related party transactions

There were no related party transactions requiring disclosure during the current or previous year.

MANCHESTER JAPANESE SCHOOL

England & Wales - Charity number 1122679

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2023		31	03	2024

Section A Reference and administration details

Charity name Manchester Japanese School

Other names charity is known by

Registered charity number (if any) 1122679

Charity's principal address C/O Lymm High School
 Oughtrington Lane
 Lymm
Postcode WA13 0RB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Keisuke Mori	Chairman	1 Apr 2023 -	
2	Shigeyoshi Horiike		1 Apr 2023 – 31 Mar 2024	
3	Yuta Takenouchi		1 Apr 2023 – 31 Mar 2024	
4	Katsuhiro Miyagawa	Chief Operating Officer	1 Apr 2023 – 31 Mar 2024	
5	Shigetoyo Kashiwazaki	Chairman	1 Apr 2024 -	
6	Chiori Yamamoto		1 Apr 2024 -	
7	Toru Osawa	Chief Operation Officer	1 Apr 2024 -	
8				
9			-	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	DJH Mitten Clarke Limited	Bridge House, 157 Ashley Road, Hale, Altrincham, Cheshire WA14 2UT

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	Trust Deed
How the charity is constituted <i>(eg. trust, association, company)</i>	Trust
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Appointed by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of Japanese language and culture in order to assist the Japanese pupils in re-establishing themselves in their educational institutions and communities upon their return to Japan.

Japanese and Arithmetic/Mathematics tuition carried out in Japanese on Saturdays, 3 hours for Japanese and 2 hours for Arithmetic/Mathematics per day. In planning the tuition, the trustees have paid due regard to the guidance on public benefit issued by the Charity Commission.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The School conducted its Japanese and Arithmetic/Mathematics tuition in Japanese in accordance with the curriculum stipulated by the Japanese Government , on 41 Saturdays though out the year for pupils between ages 6 and 15.

Section E**Financial review****Brief statement of the charity's policy on reserves**

Reserves are held to balance the funds required for the operation of the school and for unforeseen circumstances arising from operating the school.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F**Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

大澤 徹

Full name(s)

Toru Osawa

Position (eg Secretary, Chair, etc)

Chief Operating Officer

Date

29.01.2025

Charity Registration No. 1122679

MANCHESTER JAPANESE SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

MANCHESTER JAPANESE SCHOOL

Legal and administrative information

Trustees Mr C Yamamoto (Appointed 1 April 2024)
Mr S Kashiwazki (Appointed 1 April 2024)
Mr K Mori (Appointed 1 April 2023)

Charity number 1122679

Principal address C/o Lymm High School
Oughtrington Lane
Lymm
Cheshire
WA13 0RB

Independent examiner DJH Business Advisers Limited
Ashley Road
Hale
Altrincham
WA14 2UT

Bankers The Bank of Tokyo-Mitsubishi UFJ Ltd
Ropemaker Place
24 Ropemaker Street
London
EC2Y 9AN

Manchester Japanese School

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MANCHESTER JAPANESE SCHOOL

Trustees report

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the charity are to advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

The school provides Japanese and mathematics lessons in Japanese following the curriculum stipulated by the Japanese Government, on 41 Saturdays through out the year for pupils ages 6 to 15.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity continues to operate and achieve success in the management of Manchester Japanese School (The School) but not exclusively to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

Financial review

In the current financial year, charitable income decreased from £108,159 to £96,834. Donations and tuition fees are the principal source of charity funding. Additionally, expenditure on charitable expenditure increased from £91,083 to £95,379. As a result, the charity operated at a surplus of £1,455 (2023: surplus £17,076).

The charity has kept sufficient funds for the next financial year, to meet the needs of the charity and its statutory obligations.

The results for the year are set out in the Statement of Financial Activities on page 5.

Reserves policy

Reserves will be held to balance the funds required for the operation of the school and for unseen circumstances arising from operating the school.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a target level of £50,000. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31 March 2024 the charity's level of free unrestricted reserves was £73,313. The total reserves as at 31 March 2023 was £73,858, which is considered sufficient in accordance with the charity's reserves policy.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity will continue to provide essential educational services, to Japanese pupils currently residing in the Greater Manchester area.

MANCHESTER JAPANESE SCHOOL

Trustees report (continued)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity was established by a declaration of trust dated 22 January 2007.

The trustees who served during the year were:

Mr Shigeyoshi Horiike	1 April 2023 to 31 March 2024
Mr Keisuke Mori	1 April 2023 to 31 March 2024
Mr Yuta Takenouchi	1 April 2023 to 31 March 2024
Mr Katsuiro Miyagawa	1 April 2023 to 31 March 2024

Method of recruitment and appointment of trustees

Trustees are selected and appointed by existing trustees.

The Trustees' report was approved by the Board of Trustees.

.....


Mr T Osawa

Date: 29.01.2025

Manchester Japanese School

Statement of trustees responsibilities

For the year ended 31 March 2024

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

MANCHESTER JAPANESE SCHOOL

Independent examiner's report

TO THE TRUSTEES OF MANCHESTER JAPANESE SCHOOL

I report to the trustees on my examination of the financial statements of Manchester Japanese School (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DJH Business Advisers Limited
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT

Dated:

MANCHESTER JAPANESE SCHOOL

Statement of financial activities Including income and expenditure account

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Unrestricted funds
		2024	2023
	Notes	£	£
Income from:			
Donations and legacies	4	38,406	52,303
Charitable activities	3	57,019	54,910
Other trading activities	5	1,409	946
		<u> </u>	<u> </u>
Total income		96,834	108,159
		<u> </u>	<u> </u>
Expenditure on:			
Charitable activities	6	95,379	91,083
		<u> </u>	<u> </u>
Net income for the year/ Net movement in funds		1,455	17,076
Fund balances at 1 April 2023		73,858	56,782
		<u> </u>	<u> </u>
Fund balances at 31 March 2024		75,313	73,858
		<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year.

All funds are unrestricted.

All income and expenditure derive from continuing activities.

MANCHESTER JAPANESE SCHOOL

Balance sheet

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		76,878		75,209	
Creditors: amounts falling due within one year	12	<u>(1,565)</u>		<u>(1,351)</u>	
Net current assets			<u>75,313</u>		<u>73,858</u>
Income funds					
Unrestricted funds			<u>75,313</u>		<u>73,858</u>
			<u>75,313</u>		<u>73,858</u>

The financial statements were approved by the Trustees on



 Mr T Osawa
Trustee

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Manchester Japanese School is a charity established under trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

All funds are unrestricted and undesignated.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line
--------------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Entrance fees	815	-	815	745	-	745
Tuition fees	56,204	-	56,204	54,165	-	54,165
	<u>57,019</u>	<u>-</u>	<u>57,019</u>	<u>54,910</u>	<u>-</u>	<u>54,910</u>

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

4 Donations and legacies

	2024	2023
	£	£
Donations	38,406	52,303

5 Other trading activities

	2024	2023
	£	£
Trading activity income: other	1,409	946

6 Charitable activities

	2024	2023
	£	£
Staff costs	51,743	48,999
Materials - Japanese	6,615	8,907
Materials - Maths	3,031	1,849
Books	225	202
Rent	14,117	12,683
Insurance	2,180	1,978
Printing, stationery, postage and phone	2,167	1,943
Events	1,965	1,805
Sundry	1,825	2,124
Bank charges	1,210	1,200
	<u>85,078</u>	<u>81,690</u>
Share of support costs (see note 7)	8,537	7,989
Share of governance costs (see note 7)	1,764	1,404
	<u>95,379</u>	<u>91,083</u>

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs	Support costs		2024		2023		Basis of allocation
	£	£	£	£	£	£	
Staff costs	7,299	-	6,751	6,751	6,751	6,751	Wages attributable to the admin support staff
Payroll costs	1,238	-	1,238	1,238	1,238	1,238	Full value of payroll services
Accountancy		1,053	1,053	1,053	1,053	1,053	Governance
Independent examiners fee		351	351	351	351	351	Governance
	<u>8,537</u>	<u>1,404</u>	<u>9,393</u>	<u>7,989</u>	<u>1,404</u>	<u>9,393</u>	

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year no trustees were reimbursed for expenses in relation to performance of their duties (2023: £0).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Equivalent full time teachers	10	11
Administration	1	1
Equivalent part time teachers	1	1
	<u>12</u>	<u>13</u>

Employment costs

	2024 £	2023 £
Wages and salaries	51,696	48,968
Other pension costs	47	31
	<u>51,743</u>	<u>48,999</u>

All employee time was spent providing either support to the governance of the charity or support services to charitable activities.

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

MANCHESTER JAPANESE SCHOOL

Notes to the financial statements (continued) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 April 2023	7,316
At 31 March 2024	7,316
Depreciation and impairment	
At 1 April 2023	7,316
At 31 March 2024	7,316
Carrying amount	
At 31 March 2024	-
At 31 March 2023	-

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	11	7
Accruals and deferred income	1,554	1,344
	<u>1,565</u>	<u>1,351</u>

13 Related party transactions

There were no related party transactions requiring disclosure during the current or previous year.

MANCHESTER JAPANESE SCHOOL

England & Wales - Charity number 1122679

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month 04	Year 2022		Day 31	Month 03	Year 2023

Section A Reference and administration details

Charity name Manchester Japanese School

Other names charity is known by

Registered charity number (if any) 1122679

Charity's principal address

C/O Lymm High School
 Oughtrington Lane
 Lymm
Postcode WA13 0RB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Shigeyoshi Horiike	Chairman	1 Apr 2022 – 31 Mar 2023	
2	Isao Noji	Chairman	1 Apr 2022 – 31 Mar 2023	
3	Yoshinori Arita		1 Apr 2022 – 31 Mar 2023	
4	Yosuke Kato	Chief Operating Officer	1 Apr 2022 – 31 Mar 2023	
5	Keisuke Mori	Chairman	1 Apr 2023 -	
6	Shigeyoshi Horiike	Chairman	1 Apr 2023 -	
7	Yuta Takenouchi		1 Apr 2023 -	
8	Katsuhiro Miyagawa	Chief Operating Officer	1 Apr 2023 -	
9			-	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	HW Chartered Accountants	Bridge House, 157 Ashley Road, Hale, Altrincham, Cheshire WA14 2UT

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of Japanese language and culture in order to assist the Japanese pupils in re-establishing themselves in their educational institutions and communities upon their return to Japan.

Japanese and Arithmetic/Mathematics tuition carried out in Japanese on Saturdays, 3 hours for Japanese and 2 hours for Arithmetic/Mathematics per day. In planning the tuition, the trustees have paid due regard to the guidance on public benefit issued by the Charity Commission.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The School conducted its Japanese and Arithmetic/Mathematics tuition in Japanese in accordance with the curriculum stipulated by the Japanese Government , on 41 Saturdays though out the year for pupils between ages 6 and 15.

Section E Financial review

Brief statement of the charity's policy on reserves

Reserves are held to balance the funds required for the operation of the school and for unforeseen circumstances arising from operating the school.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

宮川 夏博

Full name(s)

Katsuhiro Miyagawa

Position (eg Secretary, Chair, etc)

Chief Operating Officer

Date

29.01.2024

Charity Registration No. 1122679

MANCHESTER JAPANESE SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

MANCHESTER JAPANESE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mori (Appointed 1 April 2023) Mr K Miyagawa (Appointed 1 April 2023) Mr Y Takenouchi (Appointed 1 April 2023) Mr S Horiike (Appointed 1 April 2022)
Charity number	1122679
Principal address	C/o Lymm High School Oughtrington Lane Lymm Cheshire WA13 0RB
Independant examiner	DJH Mitten Clarke Limited Ashley Road Hale Altrincham WA14 2UT
Bankers	The Bank of Tokyo-Mitsubishi UFJ Ltd Ropemaker Place 24 Ropemaker Street London EC2Y 9AN

MANCHESTER JAPANESE SCHOOL

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MANCHESTER JAPANESE SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the charity are to advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

The school provides Japanese and mathematics lessons in Japanese following the curriculum stipulated by the Japanese Government, on 41 Saturdays through out the year for pupils ages 6 to 15.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity continues to operate and achieve success in the management of Manchester Japanese School (The School) but not exclusively to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

Financial review

In the current financial year, charitable income increased from £80,898 to £108,159. Donations and tuition fees are the principal source of charity funding. Additionally, expenditure on charitable expenditure increased from £91,034 to £91,083. As a result, the charity operated at a surplus of £17,076 (2022: deficit £10,136).

The charity has kept sufficient funds for the next financial year, to meet the needs of the charity and its statutory obligations.

The results for the year are set out in the Statement of Financial Activities on page 5.

Reserves policy

Reserves will be held to balance the funds required for the operation of the school and for unseen circumstances arising from operating the school.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a target level of £50,000. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31 March 2023 the charity's level of free unrestricted reserves was £73,858. The total reserves as at 31 March 2023 was £73,858, which is considered sufficient in accordance with the charity's reserves policy.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity will continue to provide essential educational services, to Japanese pupils currently residing in the Greater Manchester area.

MANCHESTER JAPANESE SCHOOL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity was established by a declaration of trust dated 22 January 2007.

The trustees who served during the year were:

Mr Shigeyoshi Horiike	1 April 2022 to 31 March 2023
Mr Yoshinori Arita	1 April 2022 to 31 March 2023
Mr Isao Noji	1 April 2022 to 31 March 2023
Mr Yosuke Kato	1 April 2022 to 31 March 2023

Method of recruitment and appointment of trustees

Trustees are selected and appointed by existing trustees.

The Trustees' report was approved by the Board of Trustees.

宮川克博

Mr K Miyagawa

Date: 29.01.2024

MANCHESTER JAPANESE SCHOOL

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

MANCHESTER JAPANESE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER JAPANESE SCHOOL

I report to the trustees on my examination of the financial statements of Manchester Japanese School (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DJH Mitten Clarke Limited
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT

Dated:

MANCHESTER JAPANESE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	4	52,303	28,535
Charitable activities	3	54,910	51,964
Other trading activities	5	946	399
Total income		<u>108,159</u>	<u>80,898</u>
Expenditure on:			
Charitable activities	6	<u>91,083</u>	<u>91,034</u>
Net income/(expenditure) for the year/ Net movement in funds		17,076	(10,136)
Fund balances at 1 April 2022		<u>56,782</u>	<u>66,918</u>
Fund balances at 31 March 2023		<u><u>73,858</u></u>	<u><u>56,782</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All funds are unrestricted.

All income and expenditure derive from continuing activities.

MANCHESTER JAPANESE SCHOOL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	£	2023	£	£	2022	£
Current assets							
Cash at bank and in hand			75,209			58,073	
Creditors: amounts falling due within one year	12	(1,351)			(1,291)		
Net current assets				73,858			56,782
Income funds							
Unrestricted funds				73,858			56,782
				73,858			56,782

The financial statements were approved by the Trustees on 29.01.2024

宮川克博

Mr K Miyagawa
Trustee

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Manchester Japanese School is a charity established under trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

All funds are unrestricted and undesignated.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line
--------------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MANCHESTER JAPANESE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

3 Charitable activities

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Entrance fees	745	-	745	600	-	600
Tuition fees	54,165	-	54,165	51,364	-	51,364
	<u>54,910</u>	<u>-</u>	<u>54,910</u>	<u>51,964</u>	<u>-</u>	<u>51,964</u>

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Donations and legacies

	2023	2022
	£	£
Donations	52,303	28,535

5 Other trading activities

	2023	2022
	£	£
Trading activity income: other	946	399

6 Charitable activities

	2023	2022
	£	£
Staff costs	48,999	52,322
Materials - Japanese	8,907	9,886
Materials - Maths	1,849	3,337
Books	202	296
Rent	12,683	8,546
Insurance	1,978	1,661
Printing, stationery, postage and phone	1,943	1,905
Events	1,805	1,042
Sundry	2,124	1,660
Bank charges	1,200	1,200
	<u>81,690</u>	<u>81,855</u>
Share of support costs (see note 7)	7,989	7,883
Share of governance costs (see note 7)	1,404	1,296
	<u>91,083</u>	<u>91,034</u>

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs	2023		2022		Basis of allocation
	Support costs £	Governance costs £	Support costs £	Governance costs £	
Staff costs	6,751	-	6,683	-	Wages attributable to the admin support staff
Payroll costs	1,238	-	1,200	-	Full value of payroll services
Accountancy		1,053		972	Governance
Independent examiners fee		351		324	Governance
	<u>7,989</u>	<u>1,404</u>	<u>7,883</u>	<u>1,296</u>	
				<u>9,179</u>	

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year no trustees were reimbursed for expenses in relation to performance of their duties (2022: £0).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Equivalent full time teachers	11	9
Administration	1	1
Equivalent part time teachers	1	3
	<u>13</u>	<u>13</u>

Employment costs

	2023 £	2022 £
Wages and salaries	48,968	52,296
Other pension costs	31	26
	<u>48,999</u>	<u>52,322</u>

All employee time was spent providing either support to the governance of the charity or support services to charitable activities.

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets	Fixtures, fittings & equipment	
	£	
Cost		
At 1 April 2022		7,316
At 31 March 2023		<u>7,316</u>
Depreciation and impairment		
At 1 April 2022		7,316
At 31 March 2023		<u>7,316</u>
Carrying amount		
At 31 March 2023		-
At 31 March 2022		<u>-</u>
12 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	7	7
Accruals and deferred income	<u>1,344</u>	<u>1,284</u>
	<u>1,351</u>	<u>1,291</u>

13 Related party transactions

There were no related party transactions requiring disclosure during the current or previous year.

MANCHESTER JAPANESE SCHOOL

England & Wales - Charity number 1122679

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2021		31	03	2022

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Isao Noji	Chairman	1 Apr 2021 - 31 Mar 2022	
2	Masayoshi Nozawa	Chairman	1 Jan 2021 - 31 Mar 2022	
3	Yuji Noda		1 Apr 2019 - 31 Mar 2022	
4	Takeo Yagi	Chief Operating Officer	1 Apr 2020 - 31 Mar 2022	
5	Shigeyoshi Horiike	Chairman	1 Apr 2022 -	
6	Isao Noji	Chairman	1 Apr 2022 -	
7	Yoshinori Arita		1 Apr 2022 -	
8	Yosuke Kato	Chief Operating Officer	1 Apr 2022 -	
9			-	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	HW Chartered Accountants	Bridge House, 157 Ashley Road, Hale, Altrincham, Cheshire WA14 2UT

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Trust Deed
How the charity is constituted	Trust
Trustee selection methods	Appointed by existing trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of Japanese language and culture in order to assist the Japanese pupils in re-establishing themselves in their educational institutions and communities upon their return to Japan.

Japanese and Arithmetic/Mathematics tuition carried out in Japanese on Saturdays, 3 hours for Japanese and 2 hours for Arithmetic/Mathematics per day. In planning the tuition, the trustees have paid due regard to the guidance on public benefit issued by the Charity Commission.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The School conducted its Japanese and Arithmetic/Mathematics tuition in Japanese in accordance with the curriculum stipulated by the Japanese Government , on 41 Saturdays though out the year for pupils between ages 6 and 15.

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves are held to balance the funds required for the operation of the school and for unforeseen circumstances arising from operating the school.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information


Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Yosuke Kato

Position (eg Secretary, Chair, etc)

Chief Operating Officer

Date

22. Jan '23

Charity Registration No. 1122679

MANCHESTER JAPANESE SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Haines Watts
Chartered Accountants
Bridge House
157 Ashley Road
Hale
Altrincham
Cheshire
WA14 2UT

MANCHESTER JAPANESE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Horiike (Appointed 1 April 2022) Mr Y Arita (Appointed 1 April 2022) Mr Y Kato (Appointed 1 April 2022) Mr I Noji
Charity number	1122679
Principal address	C/o Lymm High School Oughtrington Lane Lymm Cheshire WA13 0RB
Independent examiner	Haines Watts Chartered Accountants Ashley Road Hale Altrincham WA14 2UT
Bankers	The Bank of Tokyo-Mitsubishi UFJ Ltd Ropemaker Place 25 Ropemaker Street London EC2Y 9AN

MANCHESTER JAPANESE SCHOOL

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Statement of trustees responsibilities	3
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Statement of financial activities	5
Balance sheet	6
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MANCHESTER JAPANESE SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the charity are to advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

The school provides Japanese and mathematics lessons in Japanese following the curriculum stipulated by the Japanese Government, on 41 Saturdays through out the year for pupils ages 6 to 15.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity continues to successfully operate Manchester Japanese School. The School was open on 41 Saturdays in the financial year 2021-22, offering up to 5 hours of education (3 hours for the Japanese language and 2 hours for mathematics) each Saturday to about 80 students aged 6 to 15. All classes followed the Japanese curriculum and taught in Japanese. As in previous years, our activities were generously supported by the Embassy of Japan in the UK and the North West England Japanese Companies Association.

Financial review

In the current financial year, charitable income decreased from £82,773 to £80,898. Donations and tuition fees are the principal source of charity funding. Additionally, expenditure on charitable expenditure decreased from £96,420 to £91,034. As a result the charity operated at a deficit of £10,136 (2021: deficit £13,647).

The charity has kept sufficient funds for the next financial year, to meet the needs of the charity and its statutory obligations.

The results for the year are set out in the Statement of Financial Activities on page 5.

Reserves policy

Reserves will be held to balance the funds required for the operation of the school and for unseen circumstances arising from operating the school.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a target level of £50,000. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31 March 2022 the charity's level of free unrestricted reserves was £56,782. The total reserves as at 31 March 2022 was £56,782, which is considered sufficient in accordance with the charity's reserves policy.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity will continue to provide essential educational services, to Japanese pupils currently residing in the Greater Manchester area.

MANCHESTER JAPANESE SCHOOL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity was established by a declaration of trust dated 22 January 2007.

The trustees who served during the year were:

Mr I Noji	1 April 2021 to 31 March 2022
Mr T Yagi	1 April 2021 to 31 March 2022
Mr M Nozawa	1 April 2021 to 31 March 2022
Mr Y Noda	1 April 2021 to 31 March 2022

Method of recruitment and appointment of trustees

Trustees are selected and appointed by existing trustees.

The Trustees' report was approved by the Board of Trustees. 22 Jan '23



.....
Mr Y Kato

Dated: 22 Jan '23

MANCHESTER JAPANESE SCHOOL

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

MANCHESTER JAPANESE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER JAPANESE SCHOOL

I report to the trustees on my examination of the financial statements of Manchester Japanese School (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Haines Watts
Chartered Accountants
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT

Dated:

MANCHESTER JAPANESE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
Income from:			
Donations and legacies	4	28,535	32,346
Charitable activities	3	51,964	49,965
Other trading activities	5	399	462
		<hr/>	<hr/>
Total income		80,898	82,773
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	6	91,034	96,420
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(10,136)	(13,647)
Fund balances at 1 April 2021		66,918	80,565
		<hr/>	<hr/>
Fund balances at 31 March 2022		56,782	66,918
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All funds are unrestricted.

All income and expenditure derive from continuing activities.

MANCHESTER JAPANESE SCHOOL

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	-		415	
Cash at bank and in hand		58,073		67,775	
		<u>58,073</u>		<u>68,190</u>	
Creditors: amounts falling due within one year	12	<u>(1,291)</u>		<u>(1,272)</u>	
Net current assets			<u>56,782</u>		<u>66,918</u>
Income funds					
Unrestricted funds			<u>56,782</u>		<u>66,918</u>
			<u>56,782</u>		<u>66,918</u>

The financial statements were approved by the Trustees on 22 Jan 23



.....
Mr Y Kato
Trustee

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Manchester Japanese School is a charity established under trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

All funds are unrestricted and undesignated.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line
--------------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Entrance fees	600	-	600	780	-	780
Tuition fees	51,364	-	51,364	49,185	-	49,185
	<u>51,964</u>	<u>-</u>	<u>51,964</u>	<u>49,965</u>	<u>-</u>	<u>49,965</u>

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs	Support costs		2022		2021		Basis of allocation
	£	£	£	£	£	£	
Staff costs	6,683	-	6,683	6,580	6,580	6,580	Wages attributable to the admin support staff
Payroll costs	1,200	-	1,200	1,200	1,200	1,200	Full value of payroll services
Accountancy	-	972	972	-	963	963	Governance
Independent examiners fee	-	324	324	-	321	321	Governance
	<u>7,883</u>	<u>1,296</u>	<u>9,179</u>	<u>7,780</u>	<u>1,284</u>	<u>9,064</u>	

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year no trustees were reimbursed for expenses in relation to performance of their duties (2021: £0).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Equivalent full time teachers	9	9
Administration	1	1
Equivalent part time teachers	3	5
	<u>13</u>	<u>15</u>

Employment costs

	2022 £	2021 £
Wages and salaries	52,296	52,731
Other pension costs	26	-
	<u>52,322</u>	<u>52,731</u>

All employee time was spent providing either support to the governance of the charity or support services to charitable activities.

There were no employees whose annual remuneration was £60,000 or more.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10	Tangible fixed assets		Fixtures, fittings & equipment
			£
	Cost		
	At 1 April 2021		7,316
	At 31 March 2022		7,316
	Depreciation and impairment		
	At 1 April 2021		7,316
	At 31 March 2022		7,316
	Carrying amount		
	At 31 March 2022		-
	At 31 March 2021		-
11	Debtors		
		2022	2021
	Amounts falling due within one year:	£	£
	Other debtors	-	415
12	Creditors: amounts falling due within one year		
		2022	2021
		£	£
	Other taxation and social security	7	-
	Accruals and deferred income	1,284	1,272
		1,291	1,272
13	Related party transactions		

There were no related party transactions requiring disclosure during the current or previous year.

MANCHESTER JAPANESE SCHOOL

England & Wales - Charity number 1122679

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	01	04	2020		31	03	2021

Section A Reference and administration details

Charity name Manchester Japanese School

Other names charity is known by

Registered charity number (if any) 1122679

Charity's principal address

C/O Lymm High School
 Oughtrington Lane
 Lymm
Postcode WA13 0RB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hiroyuki Hatakeyama	Chairman	1 Apr 2020 - 31 Dec 2020	
2	Masayoshi Nozawa	Chairman	1 Jan 2021 - 31 Mar 2021	
3	Manabu Oda		1 Apr 2019 - 31 Mar 2021	
4	Kazuki Ishiyama		1 Apr 2020 - 31 Mar 2021	
5	Tsuyoshi Sato	Chief Operating Officer	1 Apr 2020 - 31 Mar 2021	
6	Isao Noji	Chairman	1 Apr 2021 -	
7	Masayoshi Nozawa		1 Apr 2021 -	
8	Yuji Noda		1 Apr 2021 -	
9	Takeo Yagi	Chief Operating Officer	1 Apr 2021 -	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	HW Chartered Accountants	Bridge House, Ashley Road, Hale, Altrincham, Cheshire WA14 2UT

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Trust Deed
How the charity is constituted <small>(eg. trust, association, company)</small>	Trust
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Appointed by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of Japanese language and culture in order to assist the Japanese pupils in re-establishing themselves in their educational institutions and communities upon their return to Japan.

Japanese and Arithmetic/Mathematics tuition carried out in Japanese on Saturdays, 3 hours for Japanese and 2 hours for Arithmetic/Mathematics per day. In planning the tuition, the trustees have paid due regard to the guidance on public benefit issued by the Charity Commission.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The School conducted its Japanese and Arithmetic/Mathematics tuition in Japanese in accordance with the curriculum stipulated by the Japanese Government , on 41 Saturdays though out the year for pupils between ages 6 and 15.

Section E**Financial review****Brief statement of the charity's policy on reserves**

Reserves are held to balance the funds required for the operation of the school and for unforeseen circumstances arising from operating the school.

Details of any funds materially in deficit

None


Further financial review details (Optional information)You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F**Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Takeo Yagi	
Position (eg Secretary, Chair, etc)	Chief Operating Officer	
Date	21. Jan. 2022	

Charity Registration No. 1122679

MANCHESTER JAPANESE SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Haines Watts
Chartered Accountants
Bridge House
157 Ashley Road
Hale
Altrincham
Cheshire
WA14 2UT

MANCHESTER JAPANESE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr I Noji (Appointed 1 April 2021)
Mr M Nozawa (Appointed 1 January 2021)
Mr T Yagi (Appointed 1 April 2021)
Mr Y Noda (Appointed 1 April 2021)

Charity number 1122679

Principal address C/o Lymm High School
Oughtrington Lane
Lymm
Cheshire
WA13 0RB

Independent examiner Haines Watts
Chartered Accountants
Ashley Road
Hale
Altrincham
WA14 2UT

Bankers The Bank of Tokyo-Mitsubishi UFJ Ltd
Ropemaker Place
25 Ropemaker Street
London
EC2Y 9AN

MANCHESTER JAPANESE SCHOOL

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Statement of financial activities	5
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MANCHESTER JAPANESE SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the charity are to advance the education of the pupils of Manchester Japanese School, in particular but not exclusively, to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

The school provides Japanese and mathematics lessons in Japanese following the curriculum stipulated by the Japanese Government, on 41 Saturdays through out the year for pupils ages 6 to 15.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity continues to operate and achieve success in the management of Manchester Japanese School (The School) but not exclusively to further their knowledge of the Japanese language and culture in order to help catch up on school life and the community in Japan when they move there.

Financial review

In the current financial year, charitable income decreased from £85,293 to £82,773. Donations and tuition fees are the principal source of charity funding. Additionally, expenditure on charitable expenditure increased from £94,050 to £96,420, due to greater costs incurred as a result of the COVID-19 pandemic. As a result the charity operated at a deficit of £13,647 (2020: deficit £8,757).

The charity has kept sufficient funds for the next financial year, to meet the needs of the charity and its statutory obligations.

The results for the year are set out in the Statement of Financial Activities on page 5.

Reserves policy

Reserves will be held to balance the funds required for the operation of the school and for unseen circumstances arising from operating the school.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a target level of £60,000. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31 March 2021 the charity's level of free unrestricted reserves was £66,918. The total reserves as at 31 March 2021 was £66,918, which is considered sufficient in accordance with the charity's reserves policy.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The charity will continue to provide essential educational services, to Japanese pupils currently residing in the Greater Manchester area.

MANCHESTER JAPANESE SCHOOL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity was established by a declaration of trust dated 22 January 2007.


The trustees who served during the year were:

Mr H Hatakeyama	1 April 2020 to 31 December 2020
Mr M Oda	1 April 2020 to 31 March 2021
Mr M Nozawa	Appointed 1 January 2021
Mr K Ishiyama	1 April 2020 to 31 March 2021
Mr T Sato	1 April 2020 to 31 March 2021

Method of recruitment and appointment of trustees

Trustees are selected and appointed by existing trustees.

The Trustees' report was approved by the Board of Trustees.



.....
Mr T Yagi

Dated: 21, Jan. 2022

MANCHESTER JAPANESE SCHOOL

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

MANCHESTER JAPANESE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER JAPANESE SCHOOL

I report to the trustees on my examination of the financial statements of Manchester Japanese School (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Haines Watts
Chartered Accountants
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT

Dated:

MANCHESTER JAPANESE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	4	32,346	26,084
Charitable activities	3	49,965	58,523
Other trading activities	5	462	686
Total income		82,773	85,293
<u>Expenditure on:</u>			
Charitable activities	6	96,420	94,050
Net expenditure for the year/ Net movement in funds		(13,647)	(8,757)
Fund balances at 1 April 2020		80,565	89,322
Fund balances at 31 March 2021		66,918	80,565

The statement of financial activities includes all gains and losses recognised in the year.

All funds are unrestricted.

All income and expenditure derive from continuing activities.

MANCHESTER JAPANESE SCHOOL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		-		561
Current assets					
Debtors	11	415		415	
Cash at bank and in hand		67,775		80,915	
		<u>68,190</u>		<u>81,330</u>	
Creditors: amounts falling due within one year	12	(1,272)		(1,326)	
Net current assets			66,918		80,004
Total assets less current liabilities			<u>66,918</u>		<u>80,565</u>
Income funds					
Unrestricted funds			66,918		80,565
			<u>66,918</u>		<u>80,565</u>

The financial statements were approved by the Trustees on

21, Jan. 2022


.....
Mr T Yagi
Trustee

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Manchester Japanese School is a charity established under trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

All funds are unrestricted and undesignated.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 7.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 years straight line
--------------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MANCHESTER JAPANESE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

3 Charitable activities

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Entrance fees	780	-	780	1,245	-	1,245
Tuition fees	49,185	-	49,185	57,278	-	57,278
	<u>49,965</u>	<u>-</u>	<u>49,965</u>	<u>58,523</u>	<u>-</u>	<u>58,523</u>

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Donations and legacies

	2021	2020
	£	£
Donations	32,346	26,084

5 Other trading activities

	2021	2020
	£	£
Trading activity income: other	462	686

6 Charitable activities

	2021	2020
	£	£
Staff costs	52,731	53,692
Materials - Japanese	15,681	6,825
Materials - Maths	3,345	1,843
Books	402	324
Rent	7,823	12,630
Insurance	1,493	1,508
Printing, postage and phone	1,795	1,579
Events	589	1,759
Sundry	1,693	3,296
Depreciation	561	577
Bank charges	1,243	1,014
	<u>87,356</u>	<u>85,047</u>
Share of support costs (see note 7)	7,780	7,683
Share of governance costs (see note 7)	1,284	1,320
	<u>96,420</u>	<u>94,050</u>

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs	Support Governance costs		2021		Support Governance costs		2020		Basis of allocation
	£	£	£	£	£	£	£		
Staff costs	6,580	-	6,580	6,483	-	-	6,483	990	Wages attributable to the admin support staff
Payroll costs	1,200	-	1,200	1,200	-	-	1,200	330	Full value of payroll services
Accountancy	-	963	963	-	990	-	990	990	Governance
Independent examiners fee	-	321	321	-	330	-	330	330	Governance
	<u>7,780</u>	<u>1,284</u>	<u>9,064</u>	<u>7,683</u>	<u>1,320</u>	<u>1,320</u>	<u>9,003</u>		

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year no trustees were reimbursed for expenses in relation to performance of their duties (2020: £0).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Equivalent full time teachers	9	9
Administration	1	1
Equivalent part time teachers	5	5
	<u>15</u>	<u>15</u>

Employment costs

	2021 £	2020 £
Wages and salaries	52,731	53,692
	<u>52,731</u>	<u>53,692</u>

All employee time was spent providing either support to the governance of the charity or support services to charitable activities.

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2020	7,316
At 31 March 2021	<u>7,316</u>
Depreciation and impairment	
At 1 April 2020	6,755
Depreciation charged in the year	561
At 31 March 2021	<u>7,316</u>
Carrying amount	
At 31 March 2020	561
	<u>561</u>

MANCHESTER JAPANESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	415	415
	<u> </u>	<u> </u>
12 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	66
Accruals and deferred income	1,272	1,260
	<u> </u>	<u> </u>
	<u>1,272</u>	<u>1,326</u>

13 Related party transactions

There were no related party transactions requiring disclosure during the current or previous year.

