



# Trustees' Annual Report for the period

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

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**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

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# MANCHESTER JAPANESE SCHOOL

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# MANCHESTER JAPANESE SCHOOL

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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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

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#### 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***

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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

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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 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	4	52,303	28,535
Charitable activities	3	54,910	51,964
Other trading activities	5	946	399
<b>Total income</b>		<u>108,159</u>	<u>80,898</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	<u>91,083</u>	<u>91,034</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		17,076	(10,136)
Fund balances at 1 April 2022		<u>56,782</u>	<u>66,918</u>
<b>Fund balances at 31 March 2023</b>		<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	£
<b>Current assets</b>							
Cash at bank and in hand			75,209			58,073	
<b>Creditors: amounts falling due within one year</b>	12		(1,351)			(1,291)	
Net current assets				73,858			56,782
<b>Income funds</b>							
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

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#### 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

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### 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

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### 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
	81,690	81,855
Share of support costs (see note 7)	7,989	7,883
Share of governance costs (see note 7)	1,404	1,296
	91,083	91,034

# MANCHESTER JAPANESE SCHOOL

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

7 Support costs	Support costs		Governance costs		2023		Support costs		Governance costs		2022		Basis of allocation	
	£		£		£		£		£		£			
Staff costs	6,751		-		6,751		6,683		-		6,683		Wages attributable to the admin support staff	
Payroll costs	1,238		-		1,238		1,200		-		1,200		Full value of payroll services	
Accountancy			1,053		1,053		-		972		972		Governance	
Independent examiners fee			351		351		-		324		324		Governance	
	7,989		1,404		9,393		7,883		1,296		9,179			

# 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 £
<b>Cost</b>	
At 1 April 2022	7,316
At 31 March 2023	7,316
<b>Depreciation and impairment</b>	
At 1 April 2022	7,316
At 31 March 2023	7,316
<b>Carrying amount</b>	
At 31 March 2023	-
At 31 March 2022	-

### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	7	7
Accruals and deferred income	1,344	1,284
	1,351	1,291

### 13 Related party transactions

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