

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

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Manchester Japanese School

Contents

	Page
Trustees report	1 - 2
Statement of trustees responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

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 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 £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 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 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.

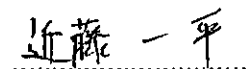
The trustees who served during the year were:

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.

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 R. Jones FCCA

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

Dated: *30/1/2026*

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Manchester Japanese School

Statement of financial activities
Including income and expenditure account

For the year ended 31 March 2025

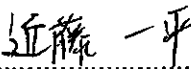
		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
Income from:			
Donations and legacies	4	40,552	36,786
Charitable activities	3	58,237	57,019
Other trading activities	5	2,307	3,029
Total income		101,096	96,834
Expenditure on:			
Charitable activities	6	96,930	95,379
Total expenditure		96,930	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	(1,714)		(1,565)	
Net current assets			79,479		75,313
Income funds					
Unrestricted funds			79,479		75,313
			79,479		75,313

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
--------------------------------	-----------------------

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

3 Charitable activities	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
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
	<u> </u>	<u> </u>

5 Other trading activities

	2025	2024
	£	£
Trading activity income: other	2,307	3,029
	<u> </u>	<u> </u>

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> </u>	<u> </u>
	86,601	85,078
Share of support costs (see note 7)	8,585	8,537
Share of governance costs (see note 7)	1,744	1,764
	<u> </u>	<u> </u>
	<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 costs		2025		Support costs		2024		Basis of allocation
	£	Governance costs £	£		£	Governance costs £	£		
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
	8,585	1,744	10,329		8,537	1,764	10,301		

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 Number	2024 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.