

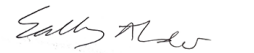
9. Small companies regime and audit exemption


This Trustees' Annual Report (which incorporates the Directors' Report for the purposes of the Companies Act 2006) has been prepared in accordance with the special provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Trustees acknowledge their responsibilities under the Act with respect to accounting records and the preparation of accounts.

Approval of the Trustees' Annual Report

This Trustees' Annual Report (incorporating the Directors' Report) was approved by the Board of Trustees on the date shown below and is signed on the Board's behalf by:

Signature of Trustee	
Name	Ms Sally Alexander
Position	Trustee and Director (Executive Headteacher)
Date	29/05/2026

Signature of Chair of Trustees	
Name	Ms Kirsty Henderson-Jones (to be confirmed as Chair of Trustees)
Position	Trustee and Director
Date	29/05/2026

**KIMICHI SCHOOL
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Kimichi School
Company Information
For The Year Ended 31 August 2025**

Directors

Ms Sally Alexander
Ms Kirstie Berry
Mr Richard Jenkinson
Ms Kiera Alexander
Mrs Kirsty Henderson-Jones

Company Number 07968584

Registered Office

Eastbourne House
111 Yardley Road
Acocks Green
Birmingham
B27 6LL

Accountants

Goodwins
Chartered Accountants
6 Parkside Court
Greenhough Road
Lichfield
Staffordshire
WS13 7FE

Kimichi School
Company No. 07968584
Directors' Report For The Year Ended 31 August 2025

The directors present their report and the financial statements for the year ended 31 August 2025.

Directors

The directors who held office during the year were as follows:

Ms Sally Alexander

Ms Kirstie Berry

Mr Richard Jenkinson

Ms Kiera Alexander Appointed 05/03/2025

Mrs Kirsty Henderson-Jones Appointed 05/03/2025

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Ms Sally Alexander

Director

26/05/2026

**Kimichi School
Accountant's Report
For The Year Ended 31 August 2025**

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of Kimichi School for the year ended 31 August 2025

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Kimichi School for the year ended 31 August 2025 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of Kimichi School, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Kimichi School and state those matters that we have agreed to state to the directors of Kimichi School, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kimichi School and its directors, as a body, for our work or for this report.

It is your duty to ensure that Kimichi School has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Kimichi School. You consider that Kimichi School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Kimichi School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

26/05/2026

Goodwins
Chartered Accountants
6 Parkside Court
Greenhough Road
Lichfield
Staffordshire
WS13 7FE

Kimichi School
Income and Expenditure Account
For The Year Ended 31 August 2025

	Notes	2025 £	2024 £
TURNOVER		618,233	499,309
GROSS SURPLUS		618,233	499,309
Distribution costs		-	(59,619)
Administrative expenses		(616,825)	(466,344)
OPERATING SURPLUS/(DEFICIT)		1,408	(26,654)
Other interest receivable and similar income		6	-
Interest payable and similar charges		(2,912)	-
DEFICIT FOR THE FINANCIAL YEAR		(1,498)	(26,654)

The notes on pages 6 to 7 form part of these financial statements.

**Kimichi School
Balance Sheet
As At 31 August 2025**

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		12,325		2,707
			12,325		2,707
CURRENT ASSETS					
Debtors	5	62,784		41,603	
Cash at bank and in hand		26,683		19,854	
		89,467		61,457	
Creditors: Amounts Falling Due Within One Year	6	(181,913)		(140,611)	
NET CURRENT ASSETS (LIABILITIES)			(92,446)		(79,154)
TOTAL ASSETS LESS CURRENT LIABILITIES			(80,121)		(76,447)
Creditors: Amounts Falling Due After More Than One Year	7		-		(2,176)
NET LIABILITIES			(80,121)		(78,623)
Income and Expenditure Account			(80,121)		(78,623)
MEMBERS' FUNDS			(80,121)		(78,623)

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Ms Sally Alexander

Director
26/05/2026

The notes on pages 6 to 7 form part of these financial statements.

Kimichi School
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Kimichi School is a private company, limited by guarantee, incorporated in England & Wales, registered number 07968584. The registered office is Eastbourne House, 111 Yardley Road, Acocks Green, Birmingham, B27 6LL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
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3. Average Number of Employees

Average number of employees, including directors, during the year was: 11 (2024: 9)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 September 2024	3,575
Additions	10,305
As at 31 August 2025	<u>13,880</u>
Depreciation	
As at 1 September 2024	868
Provided during the period	687
As at 31 August 2025	<u>1,555</u>
Net Book Value	
As at 31 August 2025	<u>12,325</u>
As at 1 September 2024	<u>2,707</u>

Kimichi School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	62,784	41,603

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	22,107	-
Bank loans and overdrafts	-	22,267
Other creditors	116,628	112,145
Taxation and social security	43,178	6,199
	<u>181,913</u>	<u>140,611</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	-	2,176

8. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Kimichi School
Detailed Income and Expenditure Account
For The Year Ended 31 August 2025

	2025		2024	
	£	£	£	£
TURNOVER				
School fees		610,458		499,309
Other trading income		7,775		-
		<u>618,233</u>		<u>499,309</u>
GROSS SURPLUS		618,233		499,309
Distribution Costs				
Premises costs	-		59,619	
		-		(59,619)
Administrative Expenses				
Directors' pension - defined contribution schemes	21,731		-	
Wages and salaries	355,881		308,756	
Rent	33,000		-	
Rates	5,180		-	
Light and heat	13,622		-	
Cleaning	3,412		-	
Governance and support	75,605		32,953	
Vehicle running costs	55,755		41,070	
Computer software, consumables and maintenance	2,100		-	
Repairs, renewals and maintenance	12,930		-	
Insurance	10,706		10,523	
Printing, postage and stationery	4,043		3,597	
Telecommunications	1,840		-	
Accountancy fees	2,520		-	
Legal fees	1,653		-	
Consultancy fees	525		25,734	
Bank charges	644		-	
Depreciation	687		452	
Sundry expenses	14,991		2,313	
School requisites	-		40,946	
		<u>(616,825)</u>		<u>(466,344)</u>
OPERATING SURPLUS/(DEFICIT)		1,408		(26,654)
Other interest receivable and similar income				
Bank interest receivable	6		-	
		6		-
Interest payable and similar charges				
Bank interest payable	2,912		-	
		<u>(2,912)</u>		<u>-</u>
DEFICIT FOR THE FINANCIAL YEAR		<u>(1,498)</u>		<u>(26,654)</u>

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07968584 (England and Wales)

Registered Charity number

1149571

Registered office

Eastbourne House
111 Yardley Road
Acocks Green
Birmingham
West Midlands
B27 6LL

Trustees

Ms S E Alexander
Ms K E N Berry
R Jenkinson
Ms K M Alexander (appointed 5.3.25)
Mrs K S E Henderson-Jones (appointed 5.3.25)

Company Secretary

Independent Examiner

Leigh Goodwin - Chartered Accountant, ACA
Goodwins
6 Parkside Court
Greenhough Road
Lichfield
Staffordshire
WS13 7AU

Approved by order of the board of trustees on 26 May 2026 and signed on its behalf by:

Ms S E Alexander - Trustee

Independent Examiner's Report to the Trustees of
Kimichi School

Independent examiner's report to the trustees of Kimichi School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Leigh Goodwin - Chartered Accountant, ACA
The Institute of Chartered Accountants in England and Wales

Goodwins
6 Parkside Court
Greenhough Road
Lichfield
Staffordshire
WS13 7AU

27 May 2026