OXFORD JAPANESE SCHOOL

England & Wales · Charity number 1184474

Details

Status	Registered
Legal form	CIO
Registered	2019-07-18
Register	View on the Charity Commission register

Contact

Address	63 Hamilton Road Oxford OX2 7QA
Phone	07905676819
Email	INFO@OJS.ORG.UK
Website	https://ojs.org.uk/website/live/en/home/

Activities

Objects: THE OBJECTS OF THE CIO ARE THE ADVANCEMENT OF EDUCATION THROUGH THE OPERATION OF A SUPPLEMENTARY SCHOOL IN OXFORD WHERE REGIONALLY BASED INDIVIDUALS MAY OBTAIN AN EDUCATION IN THE JAPANESE LANGUAGE AND/OR JAPANESE CULTURE, TRADITION AND HERITAGE.

Activities: The objects of the CIO are the advancement of education through the operation of a supplementary school in Oxford where pupils between the age of 5 and 18 may obtain an education in the Japanese language, culture, tradition and heritage.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Oxfordshire

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£49,542	£50,200	-	-
2024-07-31	£48,023	£48,392	-	-
2023-07-31	£41,422	£42,204	-	-
2022-07-31	£33,145	£33,141	-	-
2021-07-31	£33,514	£31,474	-	-

Trustees

Name	Role	Appointed
Ann Ling		2024-08-01
Joanne Russell		2019-06-30
Keiko Harada		2019-08-30
Satomi Sato M.A., ACA		2019-06-30
Theresa Black		2019-06-30

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OXFORD JAPANESE SCHOOL

England & Wales - Charity number 1184474

Accounts

Oxford Japanese School	Charity No	1184474	CC17a
Annual accounts for the period			
From 01/08/2024	To	31/07/2025	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	
Activities for generating funds		S02	49,542	-	-	49,542	48,023
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04			-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	49,542	-	-	49,542	48,023
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	49,834		-	49,834	48,062
Governance costs		S11	366	-	-	366	330
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	50,200	-	-	50,200	48,392
Net incoming/(outgoing) resources before transfers		S14	- 658	-	-	- 658	- 369
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 658	-	-	- 658	- 369
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 658	-	-	- 658	- 369
Total funds brought forward		S20	10,121	-	-	10,121	10,490
Total funds carried forward		S21	9,463	-	-	9,463	10,121

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	461
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	9,829	-	-	9,829	10,326
Total current assets	B09	9,829	-	-	9,829	10,787
Creditors: amounts falling due within one year (Note 12)	B10	366	-	-	366	666
Net current assets/(liabilities)	B11	9,463	-	-	9,463	10,121
Total assets less current liabilities	B12	9,463	-	-	9,463	10,121
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	9,463	-	-	9,463	10,121
Funds of the Charity						
Unrestricted funds	B16	9,463			9,463	10,121
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	9,463	-	-	9,463	10,121

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
J Russell	Joanne M. Russell	13/2/26
Satomi Sato	Satomi Sato	13/2/26

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- Accounting Standards;
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last accounting period.

1.3 Changes to previous accounts

No changes have been made to accounts for previous period

Section C **Notes to the accounts** **(cont)**

Note 2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate, if applicable.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised if applicable. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity if applicable. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable if applicable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year if applicable.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value where applicable.

Section C — Notes to the accounts (cont)

Note 3 — Analysis of incoming resources

	Analysis	This year £	Last period £
Voluntary income		-	-
	Total	-	-
Activities for generating funds		-	-
	Total	-	-
Investment income		-	-
	Total	-	-
Incoming resources from charitable activities	Fee income from lessons provided by the charity	49,542	48,023
	Grant	-	-
	Total	49,542	48,023

Section C — Notes to the accounts (cont)

Note 4 — Analysis of resources expended

	Analysis	This year £	Last period £
Costs of generating voluntary income		-	-
	Total	-	-
Fundraising trading costs		-	-
	Total	-	-
Investment management cost		-	-
	Total	-	-
Charitable activities		49,834	48,062
	Total	49,834	48,062
Governance costs		366	330
	Total	366	330

Section C Notes to the accounts (cont)

Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance £	Total Cost £
Charitable activities	-	49,834	366	50,200
Total	-	49,834	366	50,200

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last period
Number of trustees who were paid expenses	0	0
Nature of the expenses	n/a	n/a
Total amount paid	0	0

6.2 Fees for examination or audit of the accounts

	This year £	Last period £
Independent examiner's or auditors' fees for reporting on the accounts	366	330
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	0	0

Section C Notes to the accounts (cont)

Note 7 Paid employees

7.1 Staff Costs

The charity has no employees. All the teachers and other paid staff are self-employed contractors.

7.2 Average number of full-time equivalent employees in the year

None

7.3 Defined contribution pension scheme

The charity has no pension scheme.

Section C Notes to the accounts (cont)

Note 8 Grantmaking

The charity is not a grantmaking organisation.

8.1 Grantmaking costs

The charity is not a grantmaking organisation.

8.3 Grants made to institutions

The charity is not a grantmaking organisation.

Section C Notes to the accounts (cont)

Note 9 Tangible fixed assets

The charity holds no tangible fixed assets.

Section C Notes to the accounts (cont)

Note 10 Investment assets

The charity holds no investment assets.

Section C Notes to the accounts (cont)

Note 11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	461	-	-
Total	-	461	-	-

Note 12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	330	-	-
Accruals and deferred income	366	336	-	-
Total	366	666	-	-

12.2 Security over assets

There is no charge or other security over any assets of the charity.

Section C Notes to the accounts

Note 13 Endowment and restricted income funds

13.1 Funds held

The charity has no endowment.

13.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
n/a	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 14 Transactions with related parties

The charity has no transactions with related parties other than the trustee expenses explained in note 6.

Section C Notes to the accounts (cont)

Note 15 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included in order to provide a proper understanding of the accounts. The activities and the achievements of the charity are explained in the Trustees' Annual Report, which should be read in conjunction with this Statement of Financial Activities.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Oxford Japanese School		
On accounts for the year ended	31st July 2025	**Charity no (if any)**	1184474
Set out on pages	1 - 15		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st July 2025

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:	N Cadwallader	**Date:**	17/02/2026
Name:	Nicola Cadwallader		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Suite 3, Bignell Park Barns		

Chesterton, Bicester
Oxfordshire, OX26 1TD

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the year

From 1 August 2024 To 31 July 2025

Charity name: Oxford Japanese School

Charity registration number: 1184474

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the charity is the advancement of education through the operation of a supplementary school in Oxford, where regionally based individuals may obtain an education in the Japanese language, culture, tradition and heritage. The charity believes that the learning of different cultures enables children to grow up to be culturally more tolerant, sensitive and accepting.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• The charity aims to promote the learning of Japanese language and culture among children regardless of their cultural heritage, nationality, race or gender, as a supplementary school for the children of the schooling age; • In order to conduct effective lessons, the class size is kept small under 7 pupils per a teacher; • The charity on average had 99 pupils in 26 classes taught by 6 teachers assisted by 1 teaching assistants this academic year (compared with 94 pupils, 25 classes and 7 teachers and 1 teaching assistants in the previous year); • Lessons are held on Saturdays during term time with some additional sessions on weekdays after school; • Lesson fees charged were as follows:: ○ standard class £13.50/hr (£13.00 in 23/24); ○ GCSE class £15.00/hr (£14.50 in 23/24; ○ A level class £17.50/hr (£17 in 23/24; • Both of the two A level students achieved the top A* grade. • Out of 11 GCSE students, at least 4 achieved the top grade of 9. • 33 lesson days were completed for the academic year;

		• Two culture days were successfully held in 2024/25: the New Year celebration in January 2025 and the Summer Festival in June 2025; • The charity's bursary fund which was established in 2021/22 provided financial support to two students during the academic year 2024/25.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	• The trustees performed their role, to the best of their ability, to manage the charity for the benefit of the general public in providing educational support for those children who wish to learn Japanese culture and language. • Trustees held 2 Board meetings through the year and performed lesson observation and appraisal in February 2025. • No pupil was refused enrolment due to their cultural background, nationality, ethnicity or gender.

Additional information

	SORP reference	
Contribution made by volunteers	Para 1.38	• Some of the accounting and administrative service and all of the financial reporting tasks were performed by a volunteer Chartered Accountant without payment of any fees. • General legal support was provided by a solicitor on a pro bono basis. • There was no other volunteer in 2024/25.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	• The charity continued to support a bursary student by way of fee subsidy. • The charity continued to invest in the web-based infrastructure in order to streamline the non-teaching functions to enable the day-to-day running of the organisation online. • The student number has increased by approximately 5.3% from 94 to 99 (average for the year). • All students who took the public exams were successful. • The charity hosted a school-wide off-site cultural event in January 2025 and June 2025, which were enjoyed by some 100 school community members.

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	• The charity's income of £49,542 (2023/24: £48,023) was generated solely from the charitable activities of conducting Japanese lessons except for the Amazon Smile donation of £69. • The total expenditure was £50,200 (2023/24: £48,392), including the Independent Examiner's fee of £366 (2023/24: £330). • The total funds carried forward at the end of the period was £9,463, of which £565 was held in the designated bursary fund and £7,000 was maintained as a reserve for unexpected expenditure or loss of income due to unforeseen events.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds a reserve as a safety net in emergency cases including a sudden and unexpected fall in income or a rise in major expenses such as classroom rental fees and indemnity insurance premium.
Amount of reserves held	Para 1.22	£7,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Charity depends heavily on the involvement of the trustees and non-remunerated professionals in its day-to-day running. Potential retirement of any of them could bring its operation as a going concern into question as they are not easily replaceable.

Additional information

	SORP reference	
The charity's principal sources of funds	Para 1.47	Fee income from the provision of Japanese lessons
A description of the principal risks facing the charity	Para 1.46	The potential operational risks the charity face are as follows: • The charity may not always be able to recruit sufficient number of teachers with appropriate qualifications and experience; • The charity may not be able to secure trustees who would take over from the current Board members; • The charity may not be able to continue to secure support from professionals on a pro bono basis; • The charity may not be able to continue to secure rental classrooms at an affordable rate.

Structure, Governance and Management

	SORP reference	
Description of charity's trusts:		
Type of governing document	Para 1.25	CIO Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions	Para 1.25	Volunteers are recruited by the existing trustees.

Additional information

	SORP reference	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board of Trustees make the overall management decisions, which is communicated to the Management Committee. Then the Committee members collectively decide how the board decisions are implemented in practice. The Management Committee is made up of two trustees, the head teacher and the deputy head teacher. The charity is a member of the National Resources for Supplementary Education, and follows its guidance for good governance and management practice.

Reference and Administrative details

Charity name	Oxford Japanese School
Other names the charity uses	None
Registered charity number	1184774
Charity's principal address	63 Hamilton Road Oxford OX2 7QA

Names of the charity trustees who manage the charity

	Trustee Name	Position (if any)	Dates (if not whole period)
1	Keiko Harada	Chair	whole period
2	Joanne Russell	n/a	whole period
3	Theresa Black	n/a	whole period
4	Satomi Sato	Treasurer	whole period
5	Ann Ling	n/a	whole period

Declarations

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

Signed on behalf of the charity's trustees:

Signatures	J Russell	Satomi Sato
Full names	**Joanne Marie Russell**	**Satomi Sato**
Position	**Trustee**	**Treasurer**
Date	13 **February 2026**	13 **February 2026**

OXFORD JAPANESE SCHOOL

England & Wales - Charity number 1184474

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the year

From 1 August 2023 To 31 July 2024

Charity name: Oxford Japanese School

Charity registration number: 1184474

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the charity is the advancement of education through the operation of a supplementary school in Oxford, where regionally based individuals may obtain an education in the Japanese language, culture, tradition and heritage. The charity believes that the learning of different cultures enables children to grow up to be culturally more tolerant, sensitive and accepting.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• The charity aims to promote the learning of Japanese language and culture among children regardless of their cultural heritage, nationality, race or gender, as a supplementary school for the children of the schooling age; • In order to conduct effective lessons, the class size is kept small under 6 pupils per a teacher; • The charity on average had 94 pupils in 25 classes taught by 7 teachers assisted by 1 teaching assistant this academic year (compared with 94 pupils, 24 classes and 6 teachers an 2 teaching assistants in the previous year); • Lessons are held on Saturdays during term time with some additional sessions on weekdays after school; • Lesson fees charged were as follows:: ○ standard class £13/hr (£11.50 in 22/23); ○ GCSE class £14.50/hr (£13 in 22/23); ○ A level class £17/hr (£15 in 22/23); • There was no A level student this year. • All 11 GCSE students achieved grade 8 or above. • 33 lesson days were completed for the academic year; • For the first time, two cultural events were hosted this year: one in January 2024 and

		the other in July 2024, both of which were enjoyed by the school community. • The charity's bursary fund provided financial support to one student during this academic year.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	• The trustees performed their role, to the best of their ability, to manage the charity for the benefit of the general public in providing educational support for those children who wish to learn Japanese culture and language. • Trustees held one in-person Board meeting and one online Board meeting and took part in the on-site lesson observation in February 2024. • No pupil was refused enrolment due to their cultural background, nationality, ethnicity or gender. • Trustees conducted online interviews for the candidates for the teaching position.

Additional information

	SORP reference	
Contribution made by volunteers	Para 1.38	• Some of the accounting and administrative service and all of the financial reporting tasks were performed by a volunteer Chartered Accountant without payment of any fees. • General legal support was provided by a solicitor on a pro bono basis. • There was no other volunteer in 2023/24 other than those parents who helped run the cultural events..

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	• The charity continued to support a bursary student by way of fee subsidy. • The charity continued to invest in the web-based infrastructure in order to streamline the non-teaching functions to enable the day-to-day running of the organisation online. • The average student number remained stable at 94 since last year. • All students who took the public exams were successful.

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	• The charity's income of £48,023 (2022/23: £41,422) was generated solely from the charitable activities of conducting Japanese lessons. • The total expenditure was £48,392 (2022/23: £42,204), including the Independent Examiner's fee of £330 (2022/23: £300). • The total funds carried forward at the end of the period was £10,121, of which £1,225 was held in the designated bursary fund and £7,000 was maintained as a reserve for unexpected expenditure or loss of income due to unforeseen events.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds a reserve as a safety net in emergency cases including a sudden and unexpected fall in income or a rise in major expenses such as classroom rental fees and indemnity insurance premium.
Amount of reserves held	Para 1.22	£7,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Charity depends heavily on the involvement of the trustees and non-remunerated professionals in its day-to-day running. Potential retirement of any of them could bring its operation as a going concern into question as they are not easily replaceable.

Additional information

	SORP reference	
The charity's principal sources of funds	Para 1.47	Fee income from the provision of Japanese lessons
A description of the principal risks facing the charity	Para 1.46	The potential operational risks the charity face are as follows: • The charity may not always be able to recruit sufficient number of teachers with appropriate qualifications and experience; • The charity may not be able to secure trustees who would take over from the current Board members; • The charity may not be able to continue to secure support from professionals on a pro bono basis; • The charity may not be able to continue to secure rental classrooms at an affordable rate.

Structure, Governance and Management

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	SORP reference	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board of Trustees make the overall management decisions, which is communicated to the Management Committee. Then the Committee members collectively decide how the board decisions are implemented in practice. The Management Committee is made up of two trustees, the head teacher and the deputy head teacher. The charity is a member of the National Resources for Supplementary Education, and follows its guidance for good governance and management practice.

Reference and Administrative details

Charity name	Oxford Japanese School
Other name the charity uses	None
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	Trustee Name	Position (if any)	Dates (if not whole period)
1	Keiko Harada	Chair	whole period
2	Joanne Russell	n/a	whole period
3	Theresa Black	n/a	whole period
4	Satomi Sato	Treasurer	whole period

Declarations

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

Signed on behalf of the charity's trustees:

Signatures	Theresa Black	Satomi Sato
Full names	**Theresa Black**	**Satomi Sato**
Position	**Trustee**	**Treasurer**
Date	3 / March 2025	3 / March 2025

Oxford Japanese School	Charity No	1184474	CC17a
Annual accounts for the period			
From 01/08/2023	To	31/07/2024	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	48,023	-	-	48,023	41,353
Other incoming resources		S05	-	-	-	-	69
Total incoming resources		S06	48,023	-	-	48,023	41,422
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	48,062	-	-	48,062	41,904
Governance costs		S11	330	-	-	330	300
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	48,392	-	-	48,392	42,204
Net incoming/(outgoing) resources before transfers		S14	- 369	-	-	- 369	- 782
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 369	-	-	- 369	- 782
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 369	-	-	- 369	- 782
Total funds brought forward		S20	10,490	-	-	10,490	11,272
Total funds carried forward		S21	10,121	-	-	10,121	10,490

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	461	-	-	461	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	10,326	-	-	10,326	10,790
Total current assets	B09	10,787	-	-	10,787	10,790
Creditors: amounts falling due within one year (Note 12)	B10	666	-	-	666	300
Net current assets/(liabilities)	B11	10,121	-	-	10,121	10,490
Total assets less current liabilities	B12	10,121	-	-	10,121	10,490
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	10,121	-	-	10,121	10,490
Funds of the Charity						
Unrestricted funds	B16	10,121			10,121	10,490
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	10,121	-	-	10,121	10,490

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Theresa Black	Theresa Black	3/3/25
Satomi Sato	Satomi Sato	3/3/25

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities**.*

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- Accounting Standards;
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last accounting period.

1.3 Changes to previous accounts

No changes have been made to accounts for previous period

Section C **Notes to the accounts** **(cont)**

Note 2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate, if applicable.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised if applicable. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity if applicable. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable if applicable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year if applicable.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value where applicable.

Section C — Notes to the accounts — (cont)

Note 3 — Analysis of incoming resources

	Analysis	This year £	Last period £
Voluntary income		-	-
	Total	-	-
Activities for generating funds		-	-
	Total	-	-
Investment income		-	-
	Total	-	-
Incoming resources from charitable activities	Fee income from lessons provided by the charity	48,023	41,353
	Total	48,023	41,353
Other incoming resources	Amazon smile	-	69
	Total	-	69

Section C — Notes to the accounts — (cont)

Note 4 — Analysis of resources expended

	Analysis	This year £	Last period £
Costs of generating voluntary income		-	-
	Total	-	-
Fundraising trading costs		-	-
	Total	-	-
Investment management cost		-	-
	Total	-	-
Charitable activities		48,062	41,904
	Total	48,062	41,904
Governance costs		330	300
	Total	330	300

Section C Notes to the accounts (cont)

Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Charitable activities	-	48,062	330	48,392
Total	-	48,062	330	48,392

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last period
Number of trustees who were paid expenses	**0**	**0**
Nature of the expenses	**n/a**	**n/a**
Total amount paid	**0**	**0**

6.2 Fees for examination or audit of the accounts

	This year £	Last period £
Independent examiner's or auditors' fees for reporting on the accounts	**330**	**300**
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	**0**	**0**

Section C Notes to the accounts (cont)

Note 7 Paid employees

7.1 Staff Costs

The charity has no employees. All the teachers and other paid staff are self-employed contractors.

7.2 Average number of full-time equivalent employees in the year

None

7.3 Defined contribution pension scheme

The charity has no pension scheme.

Section C Notes to the accounts (cont)

Note 8 Grantmaking

The charity is not a grantmaking organisation.

8.1 Grantmaking costs

The charity is not a grantmaking organisation.

8.3 Grants made to institutions

The charity is not a grantmaking organisation.

Section C Notes to the accounts (cont)

Note 9 Tangible fixed assets

The charity holds no tangible fixed assets.

Section C Notes to the accounts (cont)

Note 10 Investment assets

The charity holds no investment assets.

Section C Notes to the accounts (cont)

Note 11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	461	-	-	-
Total	461	-	-	-

Note 12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	330	300	-	-
Accruals and deferred income	336	-	-	-
Total	666	300	-	-

12.2 Security over assets

There is no charge or other security over any assets of the charity.

Section C Notes to the accounts

Note 13 Endowment and restricted income funds

13.1 Funds held

The charity has no endowment.

13.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
n/a	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 14 Transactions with related parties

The charity has no transactions with related parties other than the trustee expenses explained in note 6.

Section C **Notes to the accounts** **(cont)**

Note 15 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included in order to provide a proper understanding of the accounts. The activities and the achievements of the charity are explained in the Trustees' Annual Report, which should be read in conjunction with this Statement of Financial Activities.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Oxford Japanese School		
On accounts for the year ended	31st July 2024	**Charity no (if any)**	1184474
Set out on pages	1 - 15		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st July 2024

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:	NJ Cadwallader	**Date:**	03/03/2025
Name:	Nicola Cadwallader		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Suite 3, Bignell Park Barns Chesterton, Bicester Oxfordshire, OX26 1TD		

OXFORD JAPANESE SCHOOL

England & Wales - Charity number 1184474

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the year

From 1 August 2022 To 31 July 2023

Charity name: Oxford Japanese School

Charity registration number: 1184474

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the charity is the advancement of education through the operation of a supplementary school in Oxford, where regionally based individuals may obtain an education in the Japanese language, culture, tradition and heritage. The charity believes that the learning of different cultures enables children to grow up to be culturally more tolerant, sensitive and accepting.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	● The charity aims to promote the learning of Japanese language and culture among children regardless of their cultural heritage, nationality, race or gender, as a supplementary school for the children of the schooling age; ● In order to conduct effective lessons, the class size is kept small under 6 pupils per a teacher; ● The charity on average had 94 pupils in 24 classes taught by 6 teachers assisted by 2 teaching assistants this academic year (compared with 86 pupils, 25 classes and 6 teachers and 2 teaching assistants in the previous year); ● Lessons are held on Saturdays during term time with some additional sessions on weekdays after school for those who are preparing for the public exams; ● There was no fee increase and the lesson fees were kept at the same level as the previous year as follows: ○ standard class £11.50/hr; ○ GCSE class £13/hr; ○ A level class £15/hr; ● Out of 4 A level students, one achieved an A grade, two attained B. ● Out of 6 Higher GCSE students, four achieved grade 9 and the other two between 6 and 8;

		● Out of two Foundation GCSE students, one achieved 5 and the other 4. ● 33 lesson days were completed for the academic year; ● The first cultural event took place face to face in January 2023 involving some 100 participants; ● The charity's bursary fund which was established in 2021/22 provided financial support to one student during the academic year 2022/23. This student successfully completed GCSE..
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	● The trustees performed their role, to the best of their ability, to manage the charity for the benefit of the general public in providing educational support for those children who wish to learn Japanese culture and language. ● Trustees held 2 Board meetings through the year and performed lesson appraisal in February 2023 ● No pupil was refused enrolment due to their cultural background, nationality, ethnicity or gender.

Additional information

	SORP reference	
Contribution made by volunteers	Para 1.38	● Some of the accounting and administrative service and all of the financial reporting tasks were performed by a volunteer Chartered Accountant without payment of any fees. ● General legal support was provided by a solicitor on a pro bono basis. ● There was no other volunteer in 2022/23.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	● The charity continued to support a bursary student by way of fee subsidy. ● The charity continued to invest in the web-based infrastructure in order to streamline the non-teaching functions to enable the day-to-day running of the organisation online. ● The student number has increased by approximately 9% from 86 to 94 (average for the year). ● All students who took the public exams were successful. ● The charity hosted a school-wide off-site cultural event in January 2023, which was enjoyed by some 100 school community members.

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	● The charity's income of £41,422 (2021/22: £33,145) was generated solely from the charitable activities of conducting Japanese lessons except for the Amazon Smile donation of £69. ● The total expenditure was £42,204 (2021/22: £33,141), including the Independent Examiner's fee of £300 (2021/22: £50). ● The total funds carried forward at the end of the period was £11,272, of which £1,835 was held in the designated bursary fund and £7,000 was maintained as a reserve for unexpected expenditure or loss of income due to unforeseen events.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds a reserve as a safety net in emergency cases including a sudden and unexpected fall in income or a rise in major expenses such as classroom rental fees and indemnity insurance premium.
Amount of reserves held	Para 1.22	£7,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Charity depends heavily on the involvement of the trustees and non-remunerated professionals in its day-to-day running. Potential retirement of any of them could bring its operation as a going concern into question as they are not easily replaceable.

Additional information

	SORP reference	
The charity's principal sources of funds	Para 1.47	Fee income from the provision of Japanese lessons
A description of the principal risks facing the charity	Para 1.46	The potential operational risks the charity face are as follows: ● The charity may not always be able to recruit sufficient number of teachers with appropriate qualifications and experience; ● The charity may not be able to secure trustees who would take over from the current Board members; ● The charity may not be able to continue to secure support from professionals on a pro bono basis; ● The charity may not be able to continue to secure rental classrooms at an affordable rate.

Structure, Governance and Management

	SORP reference	
Description of charity's trusts:		
Type of governing document	Para 1.25	CIO Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions	Para 1.25	Volunteers are recruited by the existing trustees.

Additional information

	SORP reference	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board of Trustees make the overall management decisions, which is communicated to the Management Committee. Then the Committee members collectively decide how the board decisions are implemented in practice. The Management Committee is made up of two trustees, the head teacher and the deputy head teacher. The charity is a member of the National Resources for Supplementary Education, and follows its guidance for good governance and management practice.

Reference and Administrative details

Charity name	Oxford Japanese School
Other name the charity uses	None
Registered charity number	1184774
Charity's principal address	63 Hamilton Road Oxford OX2 7QA

Names of the charity trustees who manage the charity

	Trustee Name	Position (if any)	Dates (if not whole period)
1	Keiko Harada	Chair	whole period
2	Joanne Russell	n/a	whole period
3	Theresa Black	n/a	whole period
4	Satomi Sato	Treasurer	whole period

Declarations

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

Signed on behalf of the charity's trustees:

Signatures **…….** **…….**

Full names **Theresa Black** **Satomi Sato**

Position **Trustee** **Treasurer**

Date **……..… March 2024** **……..… March 2024**

Oxford Japanese School	Charity No	1184474	CC17a
Annual accounts for the period			
From 01/08/2022	To	31/07/2023	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	41,353	-	-	41,353	33,076
Other incoming resources		S05	69	-	-	69	69
Total incoming resources		S06	41,422	-	-	41,422	33,145
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	41,904	-	-	41,904	33,091
Governance costs		S11	300	-	-	300	50
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	42,204	-	-	42,204	33,141
Net incoming/(outgoing) resources before transfers		S14	- 782	-	-	- 782	4
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 782	-	-	- 782	4
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 782	-	-	- 782	4
Total funds brought forward		S20	11,272	-	-	11,272	11,268
Total funds carried forward		S21	10,490	-	-	10,490	11,272

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	19
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	10,790	-	-	10,790	11,708
Total current assets	B09	10,790	-	-	10,790	11,727
Creditors: amounts falling due within one year (Note 12)	B10	300	-	-	300	455
Net current assets/(liabilities)	B11	10,490	-	-	10,490	11,272
Total assets less current liabilities	B12	10,490	-	-	10,490	11,272
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	10,490	-	-	10,490	11,272
Funds of the Charity						
Unrestricted funds	B16	10,490			10,490	11,272
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	10,490	-	-	10,490	11,272

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Theresa Black	Theresa Black	14/3/24
Satomi Sato	Satomi Sato	14/3/24

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP
- Accounting Standards
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last accounting period.

1.3 Changes to previous accounts

No changes have been made to accounts for previous period

Section C **Notes to the accounts** **(cont)**

Note 2 **Accounting policies**

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate, if applicable.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised if applicable. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity if applicable. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable if applicable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year if applicable.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value where applicable.

Section C Notes to the accounts (cont)

Note 3 Analysis of incoming resources

	Analysis	This year £	Last year £
Voluntary income		-	-
	Total	-	-
Activities for generating		-	-
	Total	-	-
Investment income		-	-
	Total	-	-
Incoming resources from charitable activities	Fee income from lessons provided by the charity	41,353	33,076
	Grant	-	-
	Total	41,353	33,076

Section C Notes to the accounts (cont)

Note 4 Analysis of resources expended

	Analysis	This year £	Last year £
Costs of generating		-	-
	Total	-	-
Fundraising trading costs		-	-
	Total	-	-
Investment management cost		-	-
	Total	-	-
Charitable activities			
	Total	-	-
Governance costs		300	50
	Total	300	50

Section C Notes to the accounts (cont)

Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Activity £	Total Cost £
Charitable activities	-	41,904	300	42,204
Total	-	41,904	300	42,204

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses	**0**	**0**
Nature of the expenses	**n/a**	**n/a**
Total amount paid	**0**	**0**

6.2 Fees for examination or audit of the accounts

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on	**300**	**50**
Other fees (for example: advice, consultancy,	**0**	**0**

Section C Notes to the accounts (cont)

Note 7 Paid employees

7.1 Staff Costs
The charity has no employees. All the teachers and other paid staff are self-employed contractors.

7.2 Average number of full-time equivalent employees in the year
None

7.3 Defined contribution pension scheme
The charity has no pension scheme.

Section C Notes to the accounts (cont)

Note 8 Grantmaking

The charity is not a grantmaking organisation.

8.1 Grantmaking costs

The charity is not a grantmaking organisation.

8.3 Grants made to institutions

The charity is not a grantmaking organisation.

Section C Notes to the accounts (cont)

Note 9 Tangible fixed assets

The charity holds no tangible fixed assets.

Section C Notes to the accounts (cont)

Note 10 Investment assets

The charity holds no investment assets.

Section C Notes to the accounts (cont)

Note 11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	19	-	-
Prepayments and accrued income	-	-	-	-
Total	-	19	-	-

Note 12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	300	455	-	-
Accruals and deferred income	-	-	-	-
Total	300	455	-	-

12.2 Security over assets

There is no charge or other security over any assets of the charity.

Section C Notes to the accounts

Note 13 Endowment and restricted income funds

13.1 Funds held

The charity has no endowment.

13.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Japanese Language Local Project Support Programme Grant (by Japan Foundation)	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 14 Transactions with related parties

The charity has no transactions with related parties other than the trustee expenses explained in note 6.

Section C Notes to the accounts (cont)

Note 15 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included in order to provide a proper understanding of the accounts. The activities and the achievements of the charity are explained in the Trustees' Annual Report, which should be read in conjunction with this Statement of Financial Activities.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Oxford Japanese School		
On accounts for the year ended	31st July 2023	**Charity no (if any)**	1184474
Set out on pages	1 - 15		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st July 2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:	NLCadwallader	**Date:**	01/03/2024
Name:	Nicola Cadwallader		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Suite 3, Bignell Park Barns Chesterton, Bicester Oxfordshire, OX26 1TD		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

OXFORD JAPANESE SCHOOL

England & Wales - Charity number 1184474

Accounts

Trustees' Annual Report for the period

From 1 August 2021 To 31 July 2022

Charity name: Oxford Japanese School

Charity registration number: 1184474

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the charity is the advancement of education through the operation of a supplementary school in Oxford, where regionally based individuals may obtain an education in the Japanese language, culture, tradition and heritage. The charity believes that the learning of different cultures enables children to grow up to be culturally more tolerant, sensitive and accepting.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	● The charity aims to promote the learning of Japanese language and culture among children regardless of their cultural heritage, nationality, race or gender, as a supplementary school for the children of the schooling age; ● In order to conduct effective lessons, the class size is kept small under 6 pupils per a teacher; ● The charity on average had 86 pupils in 25 classes taught by 6 teachers this academic year (compared with 65 pupils, 21 classes and 6 teachers in the previous year); ● Lessons are held on Saturdays during term time with some additional sessions on weekdays after school as well as during school holidays for those who are preparing for the public exams; ● There was no fee increase and the lesson fees were kept at the same level as the previous year as follows: ○ standard class £11.50/hr; ○ GCSE class £13/hr; ○ A level class £15/hr; ● Our A level student achieved A*; ● Out of 12 GCSE students, 5 achieved grade 9 and the rest between 6 and 8; ● The face-to-face lessons resumed from the start of the year;

		● Although there were several disruptions due to the virus infection among teachers and students, all 35 lesson days were completed for the academic year; ● The cultural event (Haiku competition) took place online as the previous year due to the uncertainty regarding the covid situation; ● The charity's bursary fund which was established in the previous year provided financial support to one student during the academic year 2021-22. This student is expected to carry on to progress to take the GCSE next year.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	● The trustees performed their role, to the best of their ability, to manage the charity for the benefit of the general public in providing educational support for those children who wish to learn Japanese culture and language. ● No pupil was refused enrolment due to their cultural background, nationality, ethnicity or gender.

Additional information

	SORP reference	
Contribution made by volunteers	Para 1.38	● Some of the accounting and administrative service and all of the financial reporting tasks were performed by a volunteer Chartered Accountant without payment of any fees. ● General legal support was provided by a solicitor on a pro bono basis. ● The charity benefited from a volunteer student who acted as a teaching assistant part of the year.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	● The charity continued to support a bursary student by way of fee subsidy. ● The charity invested in the online infrastructure in order to cater for online lessons and face-to-face lessons as well as hybrid lessons. ● The charity also invested in the online back office infrastructure for a more secure and efficient back office function. ● The student number has increased by approximately 12% from 65 to 86 (average for the year). ● All students who took the public exams were successful. ● The charity continued to host an annual Haiku poem competition to encourage pupils to improve their skills.

		● The transition back from online lessons to face-to-face in-class lessons was carried out successfully.

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	● The charity's income of £33,145 (2020/21: £33,514) was generated solely from the charitable activities of conducting Japanese lessons except for the Amazon Smile donation of £69. ● The total expenditure was £33,141 (2020/21: £31,474), including the Independent Examiner's fee of £50 (2020/21: £50). ● The total funds carried forward at the end of the period was £11,272, of which £1,835 was held in the designated bursary fund and £7,000 was maintained as a reserve for unexpected expenditure or loss of income due to unforeseen events.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds a reserve as a safety net in emergency cases including a sudden and unexpected fall in income or a rise in major expenses such as classroom rental fees and insurance premium.
Amount of reserves held	Para 1.22	£7,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information

	SORP reference	
The charity's principal sources of funds	Para 1.47	Fee income from the provision of Japanese lessons
A description of the principal risks facing the charity	Para 1.46	The potential operational risks the charity face are as follows: ● The charity may not always be able to recruit sufficient number of teachers with appropriate qualifications and experience; ● The charity may not be able to secure trustees who would take over from the current Board members; ● The charity may not be able to continue to secure support from professionals on a pro bono basis;

		● The charity may not be able to continue to secure rental classrooms at an affordable rate.

Structure, Governance and Management

	SORP reference	
Description of charity's trusts:		
Type of governing document	Para 1.25	CIO Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions	Para 1.25	Volunteers are recruited by the existing trustees.

Additional information

	SORP reference	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board of Trustees make the overall management decisions, which is communicated to the Management Committee, which decides how the board decisions are implemented in practice. The Management Committee is made up of two trustees, the head teacher and the deputy head teacher. The charity is a member of the National Resources for Supplementary Education, and follows its guidance for good governance and management practice.

Reference and Administrative details

Charity name	Oxford Japanese School
Other name the charity uses	None
Registered charity number	1184774
Charity's principal address	63 Hamilton Road Oxford OX2 7QA

Names of the charity trustees who manage the charity

	Trustee Name	Position (if any)	Dates (if not whole period)
1	Keiko Harada	Chair	whole period
2	Joanne Russell	n/a	whole period
3	Theresa Black	n/a	whole period
4	Satomi Sato	Treasurer	whole period

Declarations

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

Signed on behalf of the charity's trustees:

Signatures Keiko Harada ..... Satomi Sato .....

Full names **Keiko Harada** **Satomi Sato**

Position **Chairperson** **Treasurer**

Date 20 / 02 / **2023** 20 / 2 / **2023**

Oxford Japanese School	Charity No	1184474	CC17a
Annual accounts for the period			
From 1 August 2021	To	31 July 2022	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	33,076	-	-	33,076	33,514
Other incoming resources		S05	69	-	-	69	-
Total incoming resources		S06	33,145	-	-	33,145	33,514
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	33,091	-	-	33,091	31,424
Governance costs		S11	50	-	-	50	50
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	33,141	-	-	33,141	31,474
Net incoming/(outgoing) resources before transfers		S14	4	-	-	4	2,040
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	4	-	-	4	2,040
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	4	-	-	4	2,040
Total funds brought forward		S20	11,268	-	-	11,268	9,228
Total funds carried forward		S21	11,272	-	-	11,272	11,268

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	19	-	-	19	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	11,708	-	-	11,708	12,004
Total current assets	B09	11,727	-	-	11,727	12,004
Creditors: amounts falling due within one year (Note 12)	B10	455	-	-	455	736
Net current assets/(liabilities)	B11	11,272	-	-	11,272	11,268
Total assets less current liabilities	B12	11,272	-	-	11,272	11,268
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	11,272	-	-	11,272	11,268
Funds of the Charity						
Unrestricted funds	B16	11,272			11,272	11,268
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	11,272	-	-	11,272	11,268

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Keiko Harada	Keiko Harada	20/02/23
Satomi Sato	Satomi Sato	20/2/23

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- Accounting Standards;
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last accounting period.

1.3 Changes to previous accounts

No changes have been made to accounts for previous period

Section C **Notes to the accounts** **(cont)**

Note 2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate, if applicable.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised if applicable. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity if applicable. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable if applicable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year if applicable.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value where applicable.

Section C Notes to the accounts (cont)

Note 3 Analysis of incoming resources

	Analysis	This year £	Last period £
Voluntary income		-	-
	Total	-	-
Activities for generating funds		-	-
	Total	-	-
Investment income		-	-
	Total	-	-
Incoming resources from charitable activities	Fee income from lessons provided by the charity	33,076	30,514
	Grant	-	3,000
	Total	33,076	30,514

Section C Notes to the accounts (cont)

Note 4 Analysis of resources expended

	Analysis	This year £	Last period £
Costs of generating voluntary income		-	-
	Total	-	-
Fundraising trading costs		-	-
	Total	-	-
Investment management cost		-	-
	Total	-	-
Charitable activities		33,091	31,424
	Total	33,091	31,424
Governance costs		50	50
	Total	50	50

Section C Notes to the accounts (cont)

Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance £	Total Cost £
Charitable activities	-		50	50
Total	-	-	50	50

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last period
Number of trustees who were paid expenses	**0**	**1**
Nature of the expenses	**n/a**	**textbook**
Total amount paid	**£0**	**£38**

6.2 Fees for examination or audit of the accounts

	This year £	Last period £
Independent examiner's or auditors' fees for reporting on the accounts	**£50**	**£50**
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	**£0**	**£0**

Section C Notes to the accounts (cont)

Note 7 Paid employees

7.1 Staff Costs

The charity has no employees. All the teachers and other paid staff are self-employed contractors.

7.2 Average number of full-time equivalent employees in the year

None

7.3 Defined contribution pension scheme

The charity has no pension scheme.

Section C Notes to the accounts (cont)

Note 8 Grantmaking

The charity is not a grantmaking organisation.

8.1 Grantmaking costs

The charity is not a grantmaking organisation.

8.3 Grants made to institutions

The charity is not a grantmaking organisation.

Section C Notes to the accounts (cont)

Note 9 Tangible fixed assets

The charity holds no tangible fixed assets.

Section C Notes to the accounts (cont)

Note 10 Investment assets

The charity holds no investment assets.

Section C Notes to the accounts (cont)

Note 11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one	
	This year £	Last period £	This year £	Last period £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	19	-	-	-
Prepayments and accrued income	-	-	-	-
Total	19	-	-	-

Note 12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one	
	This year £	Last period £	This year £	Last period £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	455	736	-	-
Accruals and deferred income	-	-	-	-
Total	455	736	-	-

12.2 Security over assets

There is no charge or other security over any assets of the charity.

Section C Notes to the accounts

Note 13 Endowment and restricted income funds

13.1 Funds held

The charity has no endowment.

13.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
None	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 14 Transactions with related parties

The charity has no transactions with related parties other than the trustee expenses explained in note 6.

Section C Notes to the accounts (cont)

Note 15 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included in order to provide a proper understanding of the accounts. The activities and the achievements of the charity are explained in the Trustees' Annual Report, which should be read in conjunction with this Statement of Financial Activities.

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Oxford Japanese School		
On accounts for the year ended	31 July 2022	**Charity no.**	1184474
Set out on pages	1 to 15		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity is a Charitable Incorporated Organisation with gross income in excess of £25,000, and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:	Michael P. Ling	**Date:**	21/2/2023
Name:	Michael Ling		

Relevant professional qualification:	Chartered Institute of Public Finance and Accountancy
Address:	24 Old Chapel Close, Kidlington, Oxfordshire, OX5 2HN

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	Not applicable.

OXFORD JAPANESE SCHOOL

England & Wales - Charity number 1184474

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 August 2020 To 31 July 2021

Charity name: Oxford Japanese School

Charity registration number: 1184474

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the charity is the advancement of education through the operation of a supplementary school in Oxford, where regionally based individuals may obtain an education in the Japanese language, culture, tradition and heritage. The charity believes that the learning of different cultures enables children to grow up to be culturally more tolerant, sensitive and accepting.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	● The charity aims to promote the learning of Japanese language and culture among children regardless of their cultural heritage, nationality, race or gender, as a supplementary school for the children of the schooling age; ● In order to conduct effective lessons, the class size is kept small under 6 pupils per a class; ● The charity on average had 65 pupils (21 classes) taught by 6 teachers this academic year; ● Lessons are held on Saturdays during term time with some additional sessions on weekdays after school as well as during school holidays for those who are preparing for the public exams; ● There was no fee increase and the lesson fees were kept at the same level as the previous year as follows: ○ standard classes £11.50/hr; ○ GCSE class is £13/hr; ○ A level class is £15/hr; ● All four A level students achieved A*; ● Out of 14 GCSE students, 11 achieved grade 9 and the rest 7 or above; ● One new teacher joined the school at start of the spring term and one left at end of the academic year;

		● The face-to-face lessons were suspended due to the coronavirus pandemic throughout the year and all lessons were therefore conducted online; ● The charity obtained a grant of £3,000 from the Japan Foundation, and successfully completed the following three major projects in order to further motivate the students and make the learning more effective and enjoyable: ○ Kanij (Chinese character) grading challenge; ○ Haiku (Japanese poem) competition (56 entries); ○ Speech contest (participated by 51 students) ● The charity set up a designated bursary fund of £2,000 at the start of the year in order to assist those students who otherwise would not be able to afford the tuition fee; two students were supported by this scheme during the academic year 2020-21. Both candidates and their parents were interviewed by the Trustees, relevant supporting documents were presented to the Board and the pupils were assessed by the class teachers prior to awarding the bursary.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	● The trustees performed their role, to the best of their ability, to manage the charity for the benefit of the general public in providing educational support for those children who wish to learn Japanese culture and language. ● No pupil was refused enrolment due to their cultural background, nationality, ethnicity or gender.

Additional information

	SORP reference	
Contribution made by volunteers	Para 1.38	● Most of the accounting service and all of the financial reporting tasks were performed by a volunteer Chartered Accountant without payment of any fees. ● General legal support was provided by a solicitor on a pro bono basis.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	● Two of the students won the Japan Foundation Speech Contest Prizes; ● The charity successfully supported extra A level and GCSE students from full-time schools, which, due to the pandemic, were unable to facilitate exams of subjects not taught by their own teachers; ● The charity set up the bursary fund by utilising the fund originally allocated for classroom rental payment.

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	The charity's total income was £33,514, of which £3,000 was a grant awarded by the Japan Foundation. https://www.jpf.go.jp/e/index.html This grant was received and spent in full during the year on the specific educational projects for which it was received. The rest of the charity's income was generated solely from the charitable activities of conducting Japanese lessons except for the Amazon Smile donation of £28. Of the total expenditure of £31,474, £27,556 was the direct cost of teaching activities; £3,868 was the overhead; and £50 was the Independent Examiner's fee. Included in the overhead was £1,636 IT development cost incurred in order to move all operations online including the admission process, billing and attendance management. The total funds carried forward at the end of the period was £11,268, of which £2,000 was held in the designated bursary fund and £7,000 was maintained as a reserve for unexpected expenditure or loss of income caused by any unforeseen events.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds a reserve as a safety net in emergency cases including a sudden and unexpected fall in income or a rise in major expenses such as classroom rental fees.
Amount of reserves held	Para 1.22	£7,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information

	SORP reference	
The charity's principal sources of funds	Para 1.47	Fee income from the provision of Japanese lessons
A description of the principal risks facing the charity	Para 1.46	The potential operational risks the charity face are as follows: ● The charity may not always be able to recruit sufficient number of teachers with appropriate qualifications and experience; ● The charity may not be able to secure trustees who would take over from the current Board members; ● The charity may not be able to continue to secure support from professionals on a pro bono basis; ● The charity may not be able to continue to secure rental classrooms at an affordable rate.

Structure, Governance and Management

	SORP reference	
Description of charity's trusts:		
Type of governing document	Para 1.25	CIO Constitution
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Volunteers are recruited by the existing trustees.

Additional information

	SORP reference	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Board of Trustees make the overall management decisions, which is communicated to the Management Committee which decides how the board decisions are implemented in practice. The Management Committee is made up of two trustees, the headteacher and the deputy headteacher. The charity is a member of the National Resources for Supplementary Education, and follows its guidance for good governance and management practice.

Reference and Administrative details

Charity name	Oxford Japanese School
Other name the charity uses	None
Registered charity number	1184774
Charity's principal address	63 Hamilton Road Oxford OX2 7QA

Names of the charity trustees who manage the charity

	Trustee Name	Position (if any)	Dates (if not whole period)
1	Keiko Harada	Chair	
2	Joanne Russell	n/a	
3	Theresa Black	n/a	
4	Satomi Sato	Treasurer	

Declarations

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

Signed on behalf of the charity's trustees:

Signatures Keiko Harada ..... Satomi Sato .....

Full names **Keiko Harada** **Satomi Sato**

Position **Chairperson** **Treasurer**

Date 14/04/ **2022** 14/4/ **2022**

Oxford Japanese School	Charity No	1184474	CC17a
Annual accounts for the period			
From 1 August 2020	To	31 July 2021	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	7,000
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	30,514	3,000	-	33,514	23,272
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	30,514	3,000	-	33,514	30,272
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	28,424	3,000	-	31,424	20,994
Governance costs		S11	50	-	-	50	50
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	28,474	3,000	-	31,474	21,044
Net incoming/(outgoing) resources before transfers		S14	2,040	-	-	2,040	9,228
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	2,040	-	-	2,040	9,228
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	2,040	-	-	2,040	9,228
Total funds brought forward		S20	9,228	-	-	9,228	-
Total funds carried forward		S21	11,268	-	-	11,268	9,228

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	100
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	12,004	-	-	12,004	9,251
Total current assets	B09	12,004	-	-	12,004	9,351
Creditors: amounts falling due within one year (Note 12)	B10	736	-	-	736	123
Net current assets/(liabilities)	B11	11,268	-	-	11,268	9,228
Total assets less current liabilities	B12	11,268	-	-	11,268	9,228
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	11,268	-	-	11,268	9,228
Funds of the Charity						
Unrestricted funds	B16	11,268			11,268	9,228
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	11,268	-	-	11,268	9,228

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Keiko Harada	Keiko Harada	14/04/22
Satomi Sato	Satomi Sato	14/4/22

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- Accounting Standards;
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last accounting period.

1.3 Changes to previous accounts

No changes have been made to accounts for previous period

Section C **Notes to the accounts** **(cont)**

Note 2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate, if applicable.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised if applicable.
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity if applicable.
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable if applicable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year if applicable.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value where applicable.

Section C Notes to the accounts (cont)

Note 3 Analysis of incoming resources

	Analysis	This year £	Last period £
Voluntary income		-	7,000
	Total	-	7,000
Activities for generating funds		-	-
	Total	-	-
Investment income		-	-
	Total	-	-
Incoming resources from charitable activities	Fee income from lessons provided by the charity	30,514	23,272
	Grant	3,000	-
	Total	33,514	23,272

Section C Notes to the accounts (cont)

Note 4 Analysis of resources expended

	Analysis	This year £	Last period £
Costs of generating voluntary income		-	-
	Total	-	-
Fundraising trading costs		-	-
	Total	-	-
Investment management cost		-	-
	Total	-	-
Charitable activities		31,424	20,994
	Total	31,424	20,994
Governance costs		50	50
	Total	50	50

Section C Notes to the accounts (cont)

Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Charitable activities	-	31,424	50	31,474
Total	-	31,424	50	31,474

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last period
Number of trustees who were paid expenses	**1**	**2**
Nature of the expenses	**textbook**	**software subscription and DBS check fee**
Total amount paid	**£38**	**£137**

6.2 Fees for examination or audit of the accounts

	This year £	Last period £
Independent examiner's or auditors' fees for reporting on the accounts	**£50**	**£50**
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	**£0**	**£0**

Section C Notes to the accounts (cont)

Note 7 Paid employees

7.1 Staff Costs

The charity has no employees. All the teachers and other paid staff are self-employed contractors.

7.2 Average number of full-time equivalent employees in the year

None

7.3 Defined contribution pension scheme

The charity has no pension scheme.

Section C Notes to the accounts (cont)

Note 8 Grantmaking

The charity is not a grantmaking organisation.

8.1 Grantmaking costs

The charity is not a grantmaking organisation.

8.3 Grants made to institutions

The charity is not a grantmaking organisation.

Section C Notes to the accounts (cont)

Note 9 Tangible fixed assets

The charity holds no tangible fixed assets.

Section C Notes to the accounts (cont)

Note 10 Investment assets

The charity holds no investment assets.

Section C Notes to the accounts (cont)

Note 11 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	100	-	-
Total	-	100	-	-

Note 12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	736	123	-	-
Accruals and deferred income	-	-	-	-
Total	736	123	-	-

12.2 Security over assets

There is no charge or other security over any assets of the charity.

Section C Notes to the accounts

Note 13 Endowment and restricted income funds

13.1 Funds held

The charity has no endowment.

13.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Japanese Language Local Project Support Programme Grant (by Japan Foundation)	-	3,000	(3,000)	-	-	-
Total Funds	-	3,000	(3,000)	-	-	-

Section C Notes to the accounts (cont)

Note 14 Transactions with related parties

The charity has no transactions with related parties other than the trustee expenses explained in note 6.

Section C **Notes to the accounts** **(cont)**

Note 15 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included in order to provide a proper understanding of the accounts. The activities and the achievements of the charity are explained in the Trustees' Annual Report, which should be read in conjunction with this Statement of Financial Activities.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name: Oxford Japanese School		
On accounts for the year ended	31 July 2021	**Charity no (if any)**	1184474
Set out on pages	1 to 15 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity is a Charitable Incorporated Organisation with gross income in excess of £25,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:	Michael Ling	**Date:**	14 April, 2022
Name:	Michael Ling		
Relevant professional qualification(s) or body (if any):	Chartered Institute of Public Finance and Accountancy		
Address:	24 Old Chapel Close, Kidlington, Oxfordshire, OX5 2HN		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	Not applicable.