

Charity Registration No.  
1051493

Shinji Shumei-Kai UK  
Trustees' Report and Accounts  
For the year ended 31 March 2023

ASVSH Accountancy Services Limited  
**Chartered Certified Accountants**

Shinji Shumei-Kai UK  
Report and accounts  
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**Shinji Shumei-Kai UK**  
**Legal and Administrative Information**

**Trustees**

Mr Yoshinori Amanai  
Mr Tamao Koyama  
Mr Tetsuya Sugimoto

**Independent examiner**

ASVSH Accountancy Services Limited  
46 Camden Road  
Camden Town  
London  
NW1 9DR

**Principal address**

50-52 Camden Square  
London  
NW1 9XB

**Charity number**

1051493

Shinji Shumei-Kai UK

Charity number: 1051493

## Trustees' Report

The trustees present their report and accounts for the year ended 31 March 2023.

### Structure, governance and management

The Charity was established by a charitable trust deed. The Charity's objective is to improve the spiritual, moral and physical well being of the community.

### Trustees

The following persons served as trustees during the year:

Mr Yoshinori Amanai

Mr Tamao Koyama

Mr Tetsuya Sugimoto

### Objectives and activities

The purposes of the charity as set out in its governing document.

The Charity's objective is to improve the spiritual, moral and physical wellbeing of the community.

### Achievements and performance

#### **The main activities undertaken in relation to those purposes during the year.**

In short, the Charity shared its healing technique called Jyorei and its philosophy inside and outside of the centre such as at the community fair in Camden Square, Mind Body Soul Experience at Alexandra Palace, Zen Project in Camden and other community festival outside London.

The Natural Agriculture project in Yatesbury continues its learning programme to share our Natural Agriculture philosophy to the public. It also held an Open Day event within the year. It also expanded partnership with other organic farms.

We organised Japanese cultural events at the centre and our taiko drumming team participated in several events in London to promote appreciation of art and beauty. We also continued online learning sessions so that people can overcome this hardship.

Shinji Shumei-Kai UK

Charity number: 1051493

Trustees' Report

**The main activities undertaken during the year to further the charity's purpose for the public benefit.**

At the London Centre, we welcomed around 6,000 visitors all over the world. Many people who had been in very difficult circumstances began to feel more positive, confident and peaceful.

We also had opportunities to share our healing technique called Jyorei and our philosophy outside of the centre such as at the community fair in Camden Square, NHS events and Zen Project in Camden, Mind Body Soul Experience at Alexandra Palace and other community festival outside London.

Cultural programmes such as Japanese tea ceremony, traditional music, Ikebana were held at the London Centre to foster appreciation of art and beauty. Also we collaborated with a local company to organise the ikebana presentation for local people. Our taiko team participated in the London interfaith Fun Run and the Future is Sound event to demonstrate connection between the spirituality and sound.

Furthermore, the Yatesbury centre in Wiltshire has held an Open Day event and learning courses online and in person. We welcomed a lots of people, where they enjoyed a tour around our model field, and a learning session.

Yatesbury centre has been a demonstration field for our nature principle, and more partnership with other organic farmers developed as they got interested in this particular nature philosophy. We were invited by local grower groups to share Shumei's nature philosophy. Our natural agriculture produce has been shared at the Stroud Green Market and Tufnell Park farmers market in North London through our subsidiary company throughout the year. Jyorei is also shared at the stall to market visitors.

Shinji Shumei-Kai UK

Charity number: 1051493

Trustees' Report

**The main achievements and performance of the charity during the year.**

Main achievements are summarised as below:

- The centre hosted around 6,000 visitors
- Yatesbury centre expanded partnership with other organic farmers.
- The Charity's healing technique and philosophy was shared at different events outside the centre such as at the community fair in Camden Square, NHS events and Zen Project in Camden, Mind Body Soul Eperience at Alexandra Palace and other community festival outside London. We had opportunities to perform our cultural program and our Natural Agriculture learning program with local communities.

**The difference the charity's performance during the year has made to the beneficiaries of the charity.**

People who had been in very difficult circumstances began to feel more positive, confident and peaceful through our activities.

#### **Financial Review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Asset cover for funds**

The assets are sufficient to meet the charity's obligation on a fund by fund basis.

This report was approved by the board of Trustees on 12 June 2023 and signed on its behalf.



Yoshinori Amanai  
Trustee

## Shinji Shumei-Kai UK

### Independent Examiner's Report to the Trustees

I report on the financial statements of the charity on pages 7 to 8 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective January 2015) adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and accounting policies set out on pages 9 to 11.

### Respective responsibilities of Trustees and Independent Examiner

As described on page 8, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing documents of the charity for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) state whether particular matters have come to my attention.

### Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

## Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP 2015. I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 130 of the Charities Act 2011;

when preparing accounts on an accruals basis under s132 of the Charities Act 2011, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the 2015 Regulations setting out the form and content of charity accounts;

that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Arvind Kohli FCCA - Independent Examiner  
ASVSH Accountancy Services Limited  
Chartered Certified Accountants  
46 Camden Road  
Camden Town  
London  
NW1 9DR

12 June 2023

Shinji Shumei-Kai UK  
Statement of Financial Activities  
including Income and Expenditure Account  
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Incoming resources from generated funds		889,592	665,657
Other incoming resources		-	-
Cost of generating funds		(63,617)	(52,012)
Net incoming resources available		<u>825,975</u>	<u>613,645</u>
Expenditure on charitable activities		(696,860)	(578,677)
Governance costs		(74,184)	(58,264)
Total resources expended		<u>(771,044)</u>	<u>(636,941)</u>
Surplus/(deficit) for the year		<u>54,931</u>	<u>(23,296)</u>
Surplus/(deficit) b/f		89,767	113,063
Fund balances as at 31 March 2023		<u>144,698</u>	<u>89,767</u>

Shinji Shumei-Kai UK  
Charity number:  
Balance Sheet  
as at 31 March 2023

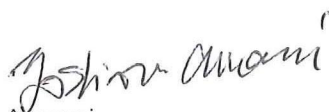
1051493

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	2	10,877	14,502
Investments	3	7,148	7,148
		<u>18,025</u>	<u>21,650</u>
<b>Current assets</b>			
Debtors	4	9,701	9,701
Cash at bank and in hand		120,812	62,256
		<u>130,513</u>	<u>71,957</u>
<b>Creditors: amounts falling due within one year</b>	5	(3,840)	(3,840)
<b>Net current assets</b>		<u>126,673</u>	<u>68,117</u>
<b>Net assets of the charity</b>		<u>144,698</u>	<u>89,767</u>
<b>Income funds</b>			
Restricted funds	6	144,698	89,767
<b>Total charity funds</b>		<u>144,698</u>	<u>89,767</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 5-6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Yoshinori Amanai  
Trustee

Approved by the board of Trustees on 12 June 2023

## 1 Accounting policies

### *Basis of preparation*

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

### *Nature of Income and Income recognition*

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

### *Tangible fixed assets*

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

### *Investments*

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

### *Debtors*

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

### *Creditors*

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Shinji Shumci-Kai UK  
Notes to the Accounts  
for the year ended 31 March 2023

*Liability to taxation*

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

*Provisions*

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

*Foreign currency translation*

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

*Pensions*

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

	Plant and machinery etc £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	58,137	16,486	74,623
At 31 March 2023	<u>58,137</u>	<u>16,486</u>	<u>74,623</u>
<b>Depreciation</b>			
At 1 April 2022	45,656	14,465	60,121
Charge for the year	3,120	505	3,625
At 31 March 2023	<u>48,776</u>	<u>14,970</u>	<u>63,746</u>
<b>Net book value</b>			
At 31 March 2023	<u>9,361</u>	<u>1,516</u>	<u>10,877</u>
At 31 March 2022	<u>12,481</u>	<u>2,021</u>	<u>14,502</u>

**3 Investments**

	Other investments £
<b>Cost</b>	
At 1 April 2022	7,148
At 31 March 2023	<u>7,148</u>

Shinji Shumei-Kai UK  
Notes to the Accounts  
for the year ended 31 March 2023

4 Debtors	2023 £	2022 £
Other debtors	<u>9,701</u>	<u>9,701</u>
5 Creditors: amounts falling due within one year	2023 £	2022 £
Accruals	<u>3,840</u>	<u>3,840</u>
6 Income Funds		
Fund balances as at 1 April 2022	89,767	
Surplus/(deficit) for the year	<u>54,931</u>	
Fund balances as at 31 March 2023	<u>144,698</u>	

7 Other information

Shinji Shumei-Kai UK is constituted as an unincorporated charity, established by Trust Deed and its governing document is a Trust Deed and its formal provisions. The charity number is 1051493 and its principal address is:  
50-52 Camden Square  
London  
NW1 9XB

