Charity registration number 276559 (England and Wales)

THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr M Patessio Professor J Coates Dr F Gygi Dr C Hayes Professor P Kornicki Dr R Meade Dr C Perkins S Bamkin
Charity registration	England and Wales 276559
Principal address	SOAS, B405 University of London London WC1H 0XG
Independent examiner	Darren Harding ACA FCCA DCHA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT

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THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable objective of the charity is "to encourage Japanese Studies in the United Kingdom, by stimulating teaching and research". With this in mind, the Association's first Conference was convened in Cambridge at Easter 1975, and since then the Conference has been an annual event and more recently a triennial event, now held in September at one of the UK's universities. The Association admits individuals supporting its aims, and has a membership of over three hundred, including academics (full-time and emeritus), postgraduate students and lay members of the public.

In addition to its Conference, the Association supports the publication of an academic journal, Japan Forum, which is published five times a year. Japan Forum is distributed to subscription-paying members of the Association, and is additionally sold to academic libraries and other research organizations through its publisher, Taylor & Francis/Routledge. A separate editorial board manages Japan Forum, and the Senior Editor attends and reports to Council meetings.

On behalf of the Association, the Council also administers a number of annual awards (up to £2,500 per individual) to postgraduate students, with the aim of supporting a new generation of Japanese scholars in the UK.

Finally, members of the Council serve as representatives of Japanese Studies on relevant area-studies committees and other government bodies, and they maintain good relations with the Embassy of Japan in London and various other Anglo-Japanese organizations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

BAJS overall income has remained healthy during the past year. Our expenditures have been well within our means (£66,362 in 2024 compared to £68,898 in 2023) and are mostly related to the *Japan Forum* managing editor studentship (in 2024 we paid a second ME to help with the backlog), and students' conference attendance support (about £5500). We have also paid out about £12000 in John Crump Studentships. Other expenses, such as the editorial grant to the *Japan Forum* team and the payments made to SOAS to house BAJS remained the same. BAJS is yet again in a very comfortable financial position.

Financial review

During 2025, the Association had net outgoing resources of £20,776 (2024: net incoming resources £5,853). The BAJS Council maintains its strategic aim of using the reserve at a sustainable rate, and also preserving our ability to be flexible in the types of expenditure to which we commit.

Historically, the council has maintained the protection of a reserve level equivalent to twelve months' income. At the year end date the reserves are above that level at £47,682, of which £178 is designated - please refer to note 13. The trustees are in the process of reviewing the position with their reserves and intend to set aside a designated fund going forward for future scholarships and studentships.

The trustees are in the process of identifying the major risks to which the charity is exposed, and developing a risk management policy.

Structure, governance and management

The British Association for Japanese Studies, which was established in 1974, is governed by a Constitution. This stipulates that the Association's individual members, who join by paying an annual subscription, must have the opportunity to meet every year for an Annual General Meeting, at which a Council is elected. The Council comprises the Trustees (President, Honorary Treasurer, Honorary Secretary), at least one, but no more than three, Elected Members; the Chair of the Japan Research Centre, SOAS University of London, where BAJS is based; the Director of the BAJS Japan Chapter; the Senior Editor of the Japan Forum; and no more than four Co-opted Members (these may include the immediate Past President, immediate past Honorary Secretary and the immediate past Honorary Treasurer in situations where continued input on particular activities is required. Post-graduate and post-doctoral members of BAJS may also be Co-opted Members of Council. Co-opted members may also be individuals or representatives of organizations in sympathy with the Objective of the Association.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr M Patessio
Professor J Coates
Dr F Gygi
Dr C Hayes
Professor P Kornicki
Dr R Meade
Dr C Perkins
S Bamkin
Dr S Muminov (Appointed 1 January 2025 and resigned 31 December 2025)
Dr R Mason (Appointed 1 January 2025 and resigned 31 December 2025)

The Council meets around three times a year (either around a table, or as a virtual meeting) to discuss Association business. The BAJS Secretariat is present at these meetings, and the Secretariat additionally administers the everyday needs of the Association. Trustees usually serve one two or three-year term, although this can be extended or renewed for up to two or three additional years with the permission of the membership as gained at the AGM. In exceptional circumstances, the Honorary Treasurer may be appointed by the Council, and the appointment is then ratified by the next AGM.

The trustees' report was approved by the Board of Trustees.

Russell Meade

Dr R Meade
Trustee
Dated: 21 Oct 2026

THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

I report to the trustees on my examination of the financial statements of The British Association for Japanese Studies (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Darren Harding ACA FCCA DCHA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Date: 23 October 2026

THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	72,859	72,215
Total income		72,859	72,215
Expenditure on:			
Charitable activities	4	93,635	66,362
Total expenditure		93,635	66,362
Net income/(expenditure) and movement in funds		(20,776)	5,853
Reconciliation of funds:			
Fund balances at 1 January 2025		68,458	62,605
Fund balances at 31 December 2025		47,682	68,458

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH ASSOCIATION FOR JAPANESE STUDIES

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		335		1,643
Current assets					
Cash at bank and in hand		55,585		69,803	
Creditors: amounts falling due within one year	**12**	(8,238)		(2,988)	
Net current assets			47,347		66,815
Total assets less current liabilities			47,682		68,458
The funds of the charity					
Unrestricted funds	**13**		47,682		68,458
			47,682		68,458

The financial statements were approved by the trustees on ..September 16, 2026..

Russell Meade

Dr R Meade
Trustee

1 Accounting policies

Charity information

British Association for Japanese Studies is a charity registered in England and Wales, the governing document is a constitution adopted 24 June 1974 as amended December 1977, 01 May 2019 and 20 May 2019.

The principal address of the charity is SOAS, B405, University of London, London, WC1H 0XG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading: