

# **JAPAN SOCIETY OF SCOTLAND**

**Annual report and financial statements**

**For the year ended**

**31 December 2025**



## **Honorary President**

His Excellency, the Japanese Ambassador

## **Honorary Vice President**

The Consul-General of Japan in Edinburgh

## **Patron**

Lord Charles Bruce



# ANNUAL REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

---

### CONTENTS

Trustees' annual report .....	2 - 7
Independent examiner's report.....	8
Statement of receipts and payments .....	9
Statement of balances .....	10
Notes to the financial statements .....	11 - 12



Conferral of the Order of the Rising Sun (Silver Rays) by Mr Katsutoshi Takeda, the Consul General of Japan in Edinburgh, to Callum Farquhar, trustee and treasurer of the Japan Society of Scotland on 31 July 2025.

# TRUSTEES' ANNUAL REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2025

---

The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 December 2025.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity name</b>	The Japan Society of Scotland	
<b>Charity number</b>	SC037309	
<b>Contact address</b>	23 Main Street Low Valleyfield Dunfermline KY12 8TF	
<b>Website address</b>	<a href="https://japansocietyscotland.uk/">https://japansocietyscotland.uk/</a>	
<b>Current trustees</b>	Prof. Ian Gow OBE ORS Dr Helen Parker Kathrine Gow Callum Farquhar OBE ORS Alexander Donald Caroline Marshall	Chair Vice Chair Secretary Treasurer
<b>Other trustees who served during the year</b>	< None >	
<b>Bankers</b>	Bank of Scotland plc 75 George Street Edinburgh EH2 3EW  Shawbrook Bank Ltd Lutea House Warley Hill Business Park The Drive Great Warley Brentwood CM13 3BE	
<b>Independent examiner</b>	Michael Brougham MCBI FCIE 3 Lyne Grove Crossford Dunfermline KY12 8YB	

# TRUSTEES' ANNUAL REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2025

---

### STRUCTURE GOVERNANCE AND MANAGEMENT

#### Governing document

The Japan Society of Scotland ("the Society") is an unincorporated association governed by its constitution last revised in November 2013. It was granted charitable status and became a Scottish Charity on 28 March 2006.

#### Appointment of trustees

Trustees, who serve for a period of one year, are elected by the members of the society at the Annual General Meeting but may then be re-elected. The minimum number of trustees is four.

Any newly appointed trustees are advised of the constitution, objectives and activities of the Society, and their responsibilities under the Charities & Trustee Investment (Scotland) Act 2005. A comprehensive induction pack is provided to all new trustees.

#### Risk assessment

The trustees regularly review the risks faced by the Society. The trustees accept that the Society is dependent upon receiving sufficient funding and donations to enable it to continue to work towards achieving its objectives. Fund raising opportunities are explored to ensure that this remains the case.

### OBJECTS AND ACTIVITIES

The Society's object is to promote Scotland – Japan relations, specifically:

- to promote learning and advance education in the subject of and with regard to Japan;
- to promote the study of Japan and its people in all their aspects, traditional and modern, and to make the results of such study more accessible to the public;
- to promote the study of Scotland and its culture by Japanese people and to further educational exchanges between Scotland and Japan; and
- the advancement of public education in Japanese and Scottish culture and arts by means of, but not limited to, the provision of grants and awards and the establishment of scholarships.

### ACHIEVEMENTS AND PERFORMANCE

This has been another busy year for the Society. We have once again enjoyed twelve months of Japan-Scotland activities and hope that members and friends managed to attend some of the varied events. Our programme comprised eight stimulating talks covering a wide range of topics including:

- Following in the Footsteps of Isabella Bird, Kathleen Gray & Fraser Mitchell;
- Neil Gordon Munro: Connecting Scotland and the Ainu, Daniel Goldie-Furlong;
- The Scots who reopened Anglo Japanese Relations, Ian Gow;
- Cycling through southern Japan Part II, Jackie Reid;
- A Man of Resolve: Richard Henry Brunton, Geoff Goolnik;
- An Introduction to Japanese Decorative Metalwork, Sandra Wilson; and
- A Tour of Tokushima, David Robinson; and
- Dreams from the Modern Future: A Hundred Years of Japanese 'Artificial Life' 1890-1970, Aaron Moore.

These free talks were also available via zoom and open to the public.

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

Our main funding award was to support the annual Distinguished Guest Lecture for the Asian Studies Seminar Series at The University of Edinburgh. Professor Sabine Frühstück from The University of California at Santa Barbara gave a fascinating presentation entitled: Crafting the Modern Body: The Dollmaker, The General and the Artist Activist.

Our other funding awards have helped several different projects during the year, including an event in collaboration with the Asia Scotland Institute held at The New Club Edinburgh with guest speaker Haruko Fukuda OBE. The Japan Society UK awarded us a small grant on the strength of our support for the Ayrshire Bonsai Club's Annual Open Exhibition which, for the first time, included a Japanese Village. This was a very well attended event staged on a beautiful day in May, with not only wonderful bonsai trees on display, but also a lovely selection of Japanese cultural traditions including ikebana, kyudo, shiatsu, calligraphy, as well as musical performances on shamisen and koto.

Another super example of Japan-Scotland relations was the folk group Bruach's invitation to perform at the Osaka Expo which we also supported. Their fiddler Kayo was also on hand to play at the Cross-Party Group meeting at Holyrood which the Japanese Ambassador Suzuki and Consul General Takeda attended. This was a special occasion indeed with Society members in attendance. Also present was Banffshire and Buchan Coast MSP, Karen Adam, who reported that in June, she would be leading a debate in the Scottish Parliament celebrating Thomas Glover's legacy, followed by the inaugural Thomas Blake Glover Festival in Fraserburgh on 8th June.

Two special 'Members Only' private viewing events were organised this year, one at the Mitchell Library in Glasgow and the other at the Edinburgh Central Library. Both libraries house Henry Dyer collections and were on display for a small group of members.

We arrange talks for schools throughout Scotland who have decided to study Japan as part of their curriculum because of the increased interest brought about by the 2019 Rugby World Cup and the Tokyo Olympics. We delivered 30-minute presentations on Food & Drink, Transport, Temples & Shrines, and Recovery after the Tsunami to ten schools in Clackmannanshire, Dundee, Edinburgh, Fife, Glasgow, Inverclyde and West Lothian as well as a Sea Cadet Unit in Edinburgh and several Scout Groups throughout Scotland.

The JTH Charitable Trust was set up by previous president and longtime supporter of the Japan Society of Scotland, James Thom Howat, who had a long association with and a love of Japan and its people during his lifetime. The Trust supports many organisations including the Japan Society of Scotland. Supported by £2K income from the JTH Charitable Trust annually, The Japan Society of Scotland helped schools and youth groups with the purchase of resources that helped to promote a better understanding of Japan and its culture and customs to Scottish young people including four schools throughout Scotland, a Sea Cadet Unit and a Japanese Scout Group who'll visit Scotland next summer.

The Society sponsors an award each year for the most outstanding student studying Japanese in Scotland and as the University of Edinburgh is the only one offering full degree courses, it is their best student who wins the prize. This year's winner was Jonathan Rogenes, who graduated with First Class Honours from the MA Japanese programme this year.

We were delighted that our Treasurer, Callum Farquhar, received the Order of the Rising Sun (Silver Rays) in July from the new Consul General Mr Katsutoshi Takeda in recognition of 35 years of Scouting exchanges with Japan as well as his voluntary work teaching about Japanese culture to Scottish Primary Schools.

**TRUSTEES' ANNUAL REPORT**  
FOR THE YEAR ENDED 31 DECEMBER 2025

**Membership**

<b>Category</b>	<b>2025</b>	<b>2024</b>
Individual	<b>52</b>	44
Family	<b>50</b>	46
Student	<b>5</b>	7
Honorary (including speakers and grant awardees)	<b>19</b>	16
	<b>126</b>	113

**FINANCIAL REVIEW**

**Overview**

The principal sources of income continue to be membership fees, grants and contributions towards the cost of events. The following is a summary of our cash movements for the year:

	Unrestricted Fund	Restricted Funds	<b>Total 2025</b>	Total 2024
	£	£	£	£
Receipts	5,761	360	<b>6,121</b>	4,424
Payments	4,967	4,765	<b>9,732</b>	13,313
Surplus/(Deficit) for the year	794	(4,405)	<b>(3,611)</b>	(8,889)

**Reserves policy**

The trustees consider that around £10,000 is an appropriate level of reserves to hold. Free reserves at the year-end, which are higher than the target level, were as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Total funds as at 31 December 2025	<b>20,349</b>	23,690
Less: Restricted funds	<b>(3,958)</b>	(8,363)
<b>Free reserves as at 31 December 2025</b>	<b>16,391</b>	15,327

**FUTURE PLANS**

Speakers have been arranged for monthly talks to members, and several School visits have been lined up. We'll continue supporting suitable projects with grants and work with the Consulate General on cultural activities as well as participate in the Scottish Parliament's Cross Party Working Group on Japan. 2026 marks 40 years of the Society and we have plans to celebrate this.

**TRUSTEES' ANNUAL REPORT**  
FOR THE YEAR ENDED 31 DECEMBER 2025

---

**APPROVAL**

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 15 January 2026 and signed on their behalf by:

*Jan Gow*

**Prof. Ian Gow OBE ORS**

Chair

# **INDEPENDENT EXAMINER'S REPORT**

## **FOR THE YEAR ENDED 31 DECEMBER 2025**

---

### **Independent examiner's report to the trustees of Japan Society of Scotland**

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 9 to 12.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

### **Independent examiner's statement**

In connection with my examination, no matter came to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Michael Brougham*

**Michael Brougham MCBI FCIE**

3 Lyne Grove

Crossford

Dunfermline

KY12 8YB

19 January 2026

**STATEMENT OF RECEIPTS AND PAYMENTS**  
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Fund	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
<b>Receipts</b>					
Donations		505	-	<b>505</b>	-
Membership subscriptions		950	-	<b>950</b>	1,310
Other donations		-	-	-	45
Grants					
James T Howat Charitable Trust		2,000	-	<b>2,000</b>	2,000
Japan Society		-	-	-	500
Investment income					
Bank interest		720	360	<b>1,080</b>	319
Other charitable activities					
Member events		1,586	-	<b>1,586</b>	250
		<b>5,761</b>	<b>360</b>	<b>6,121</b>	<b>4,424</b>
<b>Payments</b>					
Charitable activities					
Member events		2,377	1,706	<b>4,083</b>	1,626
Scholarship and Japanese relations		-	-	-	2,630
School resources		387	-	<b>387</b>	415
Printing, postage and stationery		-	263	<b>263</b>	447
Travel expenses		781	-	<b>781</b>	1,425
Website		-	11	<b>11</b>	490
Sundries		-	-	-	62
Grants	7	1,390	2,785	<b>4,175</b>	6,186
Governance costs					
Gift in lieu of IE fee		32	-	<b>32</b>	32
		<b>4,967</b>	<b>4,765</b>	<b>9,732</b>	<b>13,313</b>
<b>Surplus for the year</b>		<b>794</b>	<b>(4,405)</b>	<b>(3,611)</b>	<b>(8,889)</b>

The Notes on pages 11 to 12 form an integral part of these financial statements.

# STATEMENT OF BALANCES

AS AT 31 DECEMBER 2025

	Unrestricted Fund	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Funds reconciliation</b>				
Balance as at 01 January 2025	15,537	8,363	<b>23,900</b>	32,789
Surplus/(Deficit) for the year	794	(4,405)	<b>(3,611)</b>	(8,889)
Balance as at 31 December 2025	<b>16,331</b>	<b>3,958</b>	<b>20,289</b>	23,900
<b>Bank and cash balances</b>				
Current account			<b>9</b>	55
Deposit account			<b>280</b>	10
Term deposit			<b>20,000</b>	25,835
Loan account			-	(2,000)
			<b>20,289</b>	23,900
<b>Other assets</b>				
Debtors	-	-	-	-
<b>Liabilities</b>				
Creditors	-	-	-	-
Membership subscriptions paid in advance	60	-	<b>60</b>	210

The Notes on pages 11 to 12 form an integral part of these financial statements.

These financial statements, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 15 January 2026 and signed on their behalf by:

*Ian Gow*

**Prof. Ian Gow OBE ORS**  
Chair

*Callum Farquhar*

**Callum Farquhar OBE ORS**  
Treasurer

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 1. Basis of preparation

These financial statements have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's financial statements.

### 2. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8.

### 3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

### 4. Trustee remuneration

No remuneration or other benefits were paid to any of the trustees during the year, or in the previous year.

### 5. Trustees' expenses

	2025		2024	
	No of Trustees	Amount £	No of Trustees	Amount £
Travelling expenses	1	781	3	994

### 6. Transactions with related parties

In September 2024, the charity received a loan of £2,500, of which £500 was repaid prior to the year-end, from Prof Ian Gow, one of the charity's trustees, to cover a shortfall in cash available to meet running expenses. The loan was interest free and was repaid in full on 23 April 2025.

There were no other transactions with related parties during the year or in the previous year.

**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 DECEMBER 2025

**7. Grants**

	<b>2025</b>	2024
	£	£
Abbeyhill Primary School	<b>150</b>	-
Auchmuty High School	-	181
Ayrshire Bonsai	<b>693</b>	-
Balmedie Primary School	-	240
Bruach Music Ltd	<b>500</b>	-
Dumfries Academy	<b>150</b>	-
Glencairn Primary School	-	555
Japanese Garden, Cowden	-	500
JETTA Scotland	-	500
Kilmacolm Primary School	<b>150</b>	375
Meadowburn Primary School	-	190
Orkney Japan Association	-	200
Scout Association	<b>540</b>	-
Scottish Opera	<b>742</b>	-
St Andrews RC High School	-	281
St Marnock's Primary School	<b>300</b>	-
Todholm Primary School	-	630
Trinity Sea Cadets	<b>100</b>	-
	<b>3,325</b>	3,652
Grants to individuals	<b>850</b>	2,534
	<b>4,175</b>	6,186

All grants were made to encourage learning about Japanese cultures and customs.

**8. Purpose of funds**

General fund	An unrestricted fund for use at the discretion of the trustees in furtherance of the objects of the charity.
Japan fund	Grant funding received to promote Scotland/Japan relations.