FY2025 Financial Status

I. Statement of Activities

In FY2025, total operating activity income was approximately 1.65 billion yen, 104.5% of the budget and 113.2% year on year.

Total operating activity expenditures were approximately 1.62 billion yen, 107.0% of the budget and 113.5% year on year. As educational operating activities for FY2025, this resulted in a positive balance of approximately 30 million yen.

In addition, the current-year balance before incorporation into the basic fund was positive by approximately 22 million yen, an increase of approximately 70 million yen from the previous year.

1. Main Points to Note

1) Income

(1) Student and pupil tuition and fees increased by approximately 38 million yen compared with the previous year.

[Reason] Tuition income increased by approximately 35 million yen (15 million yen at the Elementary School and approximately 20 million yen at the Secondary School).

(2) Total donation income was approximately 130 million yen, an increase of approximately 60 million yen from the previous year, with support received from individuals and companies in various fields.

(3) Due to the specialization of the IB classes in the Senior High School, income increased by approximately 36 million yen compared with the previous year.

2) Expenditures

Personnel Expenses

Comparison of Teacher Personnel Expenses by Operating Site (thousand yen)

	FY2026	FY2025	Difference
Elementary School	448,513	429,487	19,026
Junior High School	263,279	239,851	23,428
Senior High School	246,529	240,131	6,398
Total	958,321	909,469	48,852

Comparison of Number of Teachers by Operating Site (figures as of the end of March)

	FY2026	FY2025	Difference
Elementary School	54	55	-1
Junior High School	36	33	3
Senior High School	31	32	-1
Total	121	120	1

* The number of teachers remained almost the same as the previous year, and the increase in personnel expenses across the education industry had an impact. Education and research expenses and administrative expenses decreased against the budget as a result of continued cost-reduction efforts.

However, the year-on-year figures show a trend of increasing expenses due to rising prices.

3) Balance of Operating Activities

The balance of operating activities (operating profit) was positive by approximately 30 million yen; however, fluctuations in student enrollment have a major impact on the Gakuen's balance of income and expenditures.

In addition, funding support through donations and school bonds also has a significant impact.

II. Statement of Cash Receipts and Disbursements

Status of Cash Receipts and Disbursements

In FY2025, cash receipts amounted to approximately 2.58 billion yen, an increase of approximately 30 million yen from the end of the previous fiscal year.

The carryover from the previous fiscal year was almost in line with the budget, and the carryover to the next fiscal year was 180 million yen.

The financial situation continues to be difficult.

III. Balance Sheet

1. Assets

Total assets at year-end were approximately 2.58 billion yen, an increase of approximately 30 million yen from the end of the previous fiscal year.

1) Fixed Assets

Tangible fixed assets amounted to approximately 2.0 billion yen, a decrease of approximately 45 million yen from the end of the previous fiscal year.

2) Specific Assets

School bonds (GKA Bonds) increased by approximately 96 million yen from the end of the previous fiscal year.

3) Current Assets

Current assets amounted to approximately 230 million yen, a decrease of approximately 10 million yen from the end of the previous fiscal year, and cash and deposits decreased by approximately 15 million yen.

2. Liabilities

Total liabilities amounted to approximately 1.49 billion yen, an increase of approximately 9 million yen from the end of the previous fiscal year.

1) Fixed Liabilities

Fixed liabilities amounted to approximately 1.26 billion yen, an increase of approximately 140 million yen from the end of the previous fiscal year.

Long-term borrowings decreased by 8 million yen.

2) Current Liabilities

Current liabilities amounted to approximately 230 million yen, an increase of approximately 20 million yen from the end of the previous fiscal year.

Short-term borrowings increased by 10 million yen.

3. Net Assets

Net assets amounted to approximately 1.08 billion yen, an increase of 20 million yen from the end of the previous fiscal year.