

Japanese Social Services
Financial Report / 2016/2017年会計報告

Prepared by Kakuma & Ratner Chartered Accountants / 監査人：Kakuma & Ratner Chartered Accountants
Year ended December 31, 2017, with comparative figures for 2016 / 監査実施月日：2017年12月31日

Statement of Financial Position / 貸借対照表

ASSETS	資産	2017	2016
CURRENT ASSETS	流動資産		
Cash and cash equivalents	現金	\$ 34,894	\$ 20,692
Short term investments	短期定期預金	20,643	40,801
Accounts receivable	未収金	26,089	25,806
Harmonized sales tax receivable	HST未収金	3,062	1,618
Prepaid expenses	前渡金	4,509	7,320
		\$ 89,197	\$ 96,237
Property and equipment	有形固定資産	7,028	0
		\$ 96,225	\$ 96,237
LIABILITIES AND NET ASSETS	負債及び余剰・欠損金		
CURRENT LIABILITIES	流動負債		
Accounts payable and accrued liabilities	未払金・未払負債	\$ 8,471	\$ 8,103
Payroll remittance payable	給与未払金	2,263	-
Deferred contribution	繰延措置報酬	1,209	1,131
		\$ 11,943	\$ 9,234
NET ASSETS	余剰・欠損金		
Unrestricted	無制限	54,282	67,003
Restricted	一時制限	30,000	20,000
		84,282	87,003
		\$ 96,225	\$ 96,237

Statement of Operations and Fund Balance / 損益計算書

REVENUE	収入	2017	2016
Government grants	政府機関補助金	\$ 33,295	\$ 29,435
Japanese Consulate Support	日本国総領事館	41,750	45,500
Donations	寄付	65,484	47,198
Programs	プログラム	13,151	11,486
Fundraising	資金獲得活動	20,106	40,116
Membership	会費	4,045	3,990
Rental Income	事務所貸与収入	4,982	4,829
Interest	利子	139	163
Other revenue	その他	734	641
		\$ 183,686	\$ 183,358
EXPENSES	支出		
Salaries and benefits	給与および給付金	137,721	134,742
Office and General	事務所経費	22,644	22,321
Rent	賃借料	12,199	12,153
Travel	交通費	5,139	3,171
Fundraising expenses	資金獲得活動経費	1,225	13,630
Program expenses	プログラム経費	6,698	4,431
Amortization on property and equipment	減価償却費	781	-
		\$ 186,407	\$ 190,448
Excess of revenue over expenses	当年度余剰金	\$ (2,721)	\$ (7,090)

Statement of Changes in Net Assets / 余剰金変動計算書

		Unrestricted / 無制限	Restricted / 一時制限	Total / 合計
Opening, January 1, 2016	2016年初余剰金	\$ 94,093	\$ -	\$ 94,093
Excess of expenses over revenue	欠損金	(7,090)	-	(7,090)
Transfer	振替	(20,000)	20,000	-
Ending, December 31, 2016	2016年度末余剰金	67,003	20,000	87,003
Excess of expenses over revenue	欠損金	(2,721)	-	(2,721)
Transfer	振替	(10,000)	10,000	-
Net assets, end of year	2017年度末余剰金	\$ 54,282	\$ 30,000	\$ 84,282