

**Japanese Social Services**  
**Financial Report 2017/2018年会計報告**

Prepared by Kakuma & Ratner Chartered Accountants / 監査人 : Kakuma & Ratner Chartered Accountants  
Year ended December 31, 2018, with comparative figures for 2017 / 監査実施月日 : 2018年12月31日

**Statement of Financial Position / 貸借対照表**

ASSETS	資産	2018	2017
CURRENT ASSETS	流動資産		
Cash and cash equivalents	現金	\$ 52,088	\$ 34,894
Short term investments	短期定期預金	-	20,643
Accounts receivable	未収金	25,411	26,089
Harmonized sales tax receivable	HST未収金	2,278	3,062
Prepaid expenses	前渡金	4,598	4,509
		<b>\$ 84,375</b>	<b>\$ 89,197</b>
Property and equipment	有形固定資産	5,466	7,028
		<b>\$ 89,841</b>	<b>\$ 96,225</b>
<b>LIABILITIES AND NET ASSETS</b>	<b>負債及び余剰・欠損金</b>		
CURRENT LIABILITIES	流動負債		
Accounts payable and accrued liabilities	未払金・未払負債	\$ 7,198	\$ 8,471
Payroll remittance payable	給与未払金	2,342	2,263
Deferred contribution	繰延措置報酬	4,907	1,209
		<b>\$ 14,447</b>	<b>\$ 11,943</b>
NET ASSETS	余剰・欠損金		
Unrestricted	無制限	25,394	54,282
Restricted	一時制限	50,000	30,000
		<b>\$ 89,841</b>	<b>\$ 96,225</b>

**Statement of Operations and Fund Balance / 損益計算書**

REVENUE	収入	2018	2017
Government grants	政府機関補助金	\$ 30,660	\$ 33,295
Japanese Consulate Support	日本国総領事館	40,500	41,750
Donations	寄付	69,104	65,484
Programs	プログラム	15,885	13,151
Fundraising	資金獲得活動	13,442	20,106
Membership	会費	3,920	4,045
Rental Income	事務所賃与収入	4,800	4,982
Interest	利子	97	139
Other revenue	その他	429	734
		<b>\$ 178,837</b>	<b>\$ 183,686</b>
<b>EXPENSES</b>	<b>支出</b>		
Salaries and benefits	給与および給付金	139,492	137,721
Office and General	事務所経費	24,080	22,644
Rent	賃借料	12,095	12,199
Travel	交通費	4,437	5,139
Fundraising expenses	資金獲得活動経費	1,420	1,225
Program expenses	プログラム経費	4,639	6,698
Amortization on property and equipment	減価償却費	1,562	781
		<b>\$ 187,725</b>	<b>\$ 186,407</b>
Excess of revenue over expenses	当年度余剰金	<b>\$ (8,888)</b>	<b>\$ (2,721)</b>

**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, 2017	2017年初余剰金	\$ 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	-
Ending, December 31, 2017	2017年度末余剰金	54,282	30,000	84,282
Excess of expenses over revenue	欠損金	(8,888)	-	(8,888)
Transfer	振替	(20,000)	20,000	-
<b>Ending, December 31, 2018</b>	<b>2018年度末余剰金</b>	<b>\$ 25,394</b>	<b>\$ 50,000</b>	<b>\$ 75,394</b>