

**Japanese Social Services**  
**Financial Report 2019 / 2020 年會計報告**

Prepared by Kakuma & Ratner Chartered Accountants / 監査人：Kakuma & Ratner Chartered Accountants  
Year ended December 31, 2020, with comparative figures for 2019 / 監査実施月日：2020年12月31日

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

ASSETS	資産	2020	2019
CURRENT ASSETS	流動資産		
Cash and cash equivalents	現金	\$ 148,787	\$ 84,265
Accounts receivable	未収金	23,428	19,452
Harmonized sales tax receivable	HST未収金	1,489	1,984
Prepaid expenses	前渡金	3,788	5,217
		<b>\$ 177,492</b>	<b>\$ 110,918</b>
Property and equipment	有形固定資産	7,401	3,904
		<b>\$ 184,893</b>	<b>\$ 114,822</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	\$ 14,247	\$ 7,362
Payroll remittance payable	給与未払金	1,915	1,836
Deferred contribution	繰延措置報酬	1,112	9,898
		<b>\$ 17,274</b>	<b>\$ 19,096</b>
NET ASSETS	余剰・欠損金		
Unrestricted	無制限	117,619	45,726
Restricted	一時制限	50,000	50,000
		<b>\$ 184,893</b>	<b>\$ 114,822</b>

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

REVENUE	収入	2020	2019
Government grants	政府機関補助金	\$ 69,344	\$ 31,330
Japanese Consulate Support	日本国総領事館	41,625	40,500
Donations	寄付	94,381	75,505
Programs	プログラム	7,603	14,443
Fundraising	資金獲得活動	-	9,557
Membership	会費	2,860	4,020
Rental Income	事務所貸与収入	-	1,209
Interest	利子	-	-
Other revenue	その他	59	199
		<b>\$ 215,872</b>	<b>\$ 176,763</b>
<b>EXPENSES</b>	<b>支出</b>		
Salaries and benefits	給与および給付金	111,561	111,343
Office and General	事務所経費	20,596	26,281
Rent	賃借料	3,168	6,569
Travel	交通費	665	3,478
Fundraising expenses	資金獲得活動経費	-	1,072
Program expenses	プログラム経費	6,018	6,126
Amortization on property and equipment	減価償却費	1,971	1,562
		<b>\$ 143,979</b>	<b>\$ 156,431</b>
Excess of revenue over expenses	当年度余剰金	<b>\$ 71,893</b>	<b>\$ 20,332</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, 2019	2019年初余剰金	\$ 25,394	\$ 50,000	\$ 75,394
Excess of expenses over revenue	欠損金	20,332	-	20,332
Transfer	振替	-	-	-
Ending, December 31, 2019	2019年度末余剰金	45,726	50,000	95,726
Excess of revenue over expenses	余剰金	71,893	-	71,893
<b>Ending, December 31, 2020</b>	<b>2020年度末余剰金</b>	<b>\$ 117,619</b>	<b>\$ 50,000</b>	<b>\$ 167,619</b>