

# FINANCIAL STATEMENT

16th Exercise

From 1 January 2015 to 31 December 2015

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- (3) Change in net assets
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Specified Nonprofit Corporation Medecins du Monde Japon

## Balance Sheet

31-Dec-15

Specified Nonprofit Corporation Medecins du Monde Japon  
(Unit: JPY)

Description	Current year	Previous year	Change
<b>I ASSETS</b>			
<b>1 Current Assets</b>			
Cash and Money in Bank and Post	77,187,464	70,368,090	6,819,374
Supplies	3,538	838	2,700
Amount Receivable	82,749,934	45,660,525	37,089,409
Expenses Prepaid	1,798,848	1,551,369	247,479
Cash advance	1,415,786	1,990,586	△ 574,800
Advanced expenses	0	0	0
Total Current Assets	163,155,570	119,571,408	43,584,162
<b>2 Fixed Assets</b>			
(1) Specific Assets	850,000	2,623,278	△ 1,773,278
Total Specific Assets	850,000	2,623,278	△ 1,773,278
(2) Other Fixed Assets			
① Tangible Assets			
Building	261,628	348,838	△ 87,210
Equipment	39,613	67,947	△ 28,334
Vehicles	270,387	2,561,015	△ 2,290,628
Material	28,710	48,234	△ 19,524
② Intangible Fixed Assets			
Software	828,625	1,326,325	△ 497,700
③ Investment			
Deposit	656,900	656,900	0
Long term Advance Payment	86,400	0	86,400
Total Other Fixed Assets	2,172,263	5,009,259	△ 2,836,996
Total Fixed Assets	3,022,263	7,632,537	△ 4,610,274
Total Assets	166,177,833	127,203,945	38,973,888
<b>II LIABILITIES</b>			
<b>1 Current Liabilities</b>			
Amount Payable	43,506,642	46,346,321	△ 2,839,679
Expenses Payables	7,903,492	7,511,814	391,678
Advances received	1,203,369	0	1,203,369
Deposit Received	9,732,505	6,765,959	2,966,546
Inhabitants' Tax Payable	70,000	70,000	0
Total Current Liabilities	62,416,008	60,694,094	1,721,914
Total Liabilities	62,416,008	60,694,094	1,721,914
<b>III NET ASSETS</b>			
<b>1 Specified Net Assets</b>			
Private Subsidies	850,000	2,623,278	△ 1,773,278
Total Specified Net Assets	850,000	2,623,278	△ 1,773,278
(to Basic Assets)	0	0	0
(to Specific Assets)	( 850,000)	( 2,623,278)	( △ 1,773,278)
<b>2 General Net Assets</b>	102,911,825	63,886,573	39,025,252
(to Basic Assets)	0	0	0
(to Specific Assets)	0	0	0
TOTAL NET ASSETS	103,761,825	66,509,851	37,251,974
TOTAL LIABILITIES AND NET ASSETS	166,177,833	127,203,945	38,973,888

**Detailed statement of Balance Sheet**

31-Dec-15

Specified Nonprofit Corporation Medecins du Monde Japon

(Unit: JPY)

Description	Not-For-Profitable Activities	Profitable Activities	Administration	Internal Deal	Total
<b>I ASSETS</b>					
<b>1 Current Assets</b>					
Cash and Money in Bank and Post	0	0	77,187,464	0	77,187,464
Supplies	0	0	3,538	0	3,538
Amount Receivable	95,802,344	971,186	120,000	△ 14,143,596	82,749,934
Expenses Prepaid	515,545	0	1,283,303	0	1,798,848
Cash Advance	1,415,786	0	0	0	1,415,786
Advanced Expenses	0	0	5,101,263	△ 5,101,263	0
Total Current Assets	97,733,675	971,186	83,695,568	△ 19,244,859	163,155,570
<b>2 Fixed Assets</b>					
(1) Specific Assets	850,000	0	0	0	850,000
Total Specific Assets	850,000	0	0	0	850,000
(2) Other Fixed Assets					
① Tangible Assets	270,387	0	329,951	0	600,338
Building	0	0	261,628	0	261,628
Equipment	0	0	39,613	0	39,613
Vehicles	270,387	0	0	0	270,387
Material	0	0	28,710	0	28,710
② Intangible Fixed Assets	0	0	828,625	0	828,625
Software	0	0	828,625	0	828,625
③ Investment	0	0	743,300	0	743,300
Deposit	0	0	656,900	0	656,900
Long term Advance Payment	0	0	86,400	0	86,400
Total Other Fixed Assets	270,387	0	1,901,876	0	2,172,263
Total Fixed Assets	1,120,387	0	1,901,876	0	3,022,263
Total Assets	98,854,062	971,186	85,597,444	△ 19,244,859	166,177,833
<b>II LIABILITIES</b>					
<b>1 Current Liabilities</b>					
Amount Payable	57,650,238	5,101,263	0	△ 19,244,859	43,506,642
Expenses Payables	4,345,788	0	3,557,704	0	7,903,492
Advances Received	1,203,369	0	0	0	1,203,369
Deposit Recived	9,732,505	0	0	0	9,732,505
Inhabitants' Tax Payable	0	0	70,000	0	70,000
Total Current Liabilities	72,931,900	5,101,263	3,627,704	△ 19,244,859	62,416,008
Total Liabilities	72,931,900	5,101,263	3,627,704	△ 19,244,859	62,416,008
<b>III NET ASSETS</b>					
<b>1 Specified Net Assets</b>					
Private Subsidies					
Total Specified Net Assets	850,000	0	0	0	850,000
	( 0)	( 0)	0	( 0)	( 0)
	( 850,000)	( 0)	0	( 0)	( 850,000)
<b>2 General Net Assets</b>	25,072,162	△ 4,130,077	81,969,740	0	102,911,825
(to Basic Assets)	( 0)	( 0)	0	( 0)	( 0)
(to Specific Assets)	( 0)	( 0)	0	( 0)	( 0)
TOTAL NET ASSETS	25,922,162	△ 4,130,077	81,969,740	0	103,761,825
TOTAL LIABILITIES AND NET ASSETS	98,854,062	971,186	85,597,444	△ 19,244,859	166,177,833

## Change in Net Assets

From January 1, 2015 to December 31, 2015

Specified Nonprofit Corporation Medecins du Monde Japon

(Unit: JPY)

Description	Current year	Previous year	Change
<b>I Change in General Assets</b>			
<b>1 Change Ordinary Activities</b>			
(1) Ordinary Income			
① Donations			
DM Campaign Donations	24,701,861	22,402,300	2,299,561
Smile Club Donations	76,415,686	63,974,695	12,440,991
Event Donation	6,935,054	5,334,785	1,600,269
Other	10,234,187	9,212,560	1,021,627
② Subsidies			
Subsidies from Companies	84,895,925	74,909,032	9,986,893
Subsidies from Government	20,021,168	20,126,315	△ 105,147
③ Membership			
Membership Annual Due	230,000	140,000	90,000
④ Miscellaneous			
Interest	9,720	10,947	△ 1,227
Lecture Fees	1,915,369	239,706	1,675,663
⑤ Royalty Income			
Royalty Income	969,750	930,500	39,250
Profitable Activities Income	46,144	438,964	△ 392,820
<b>TOTAL ORDINARY INCOME</b>	<b>226,374,864</b>	<b>197,719,804</b>	<b>28,655,060</b>
(2) Ordinary Expenses			
① Expenses for Specified Non-Profit Activities	179,174,781	186,780,899	△ 7,606,118
Personal Expenses	48,963,020	40,946,313	8,016,707
Traveling Expenses	10,195,846	13,925,068	△ 3,729,222
Communication Charges	2,264,765	1,880,766	383,999
Event	537,000	500,940	36,060
Mission Fees	58,795,297	69,827,882	△ 11,032,585
Stationery	717,548	1,401,465	△ 683,917
Honorarium	19,695,339	14,018,941	5,676,398
Lease	153,863	138,121	15,742
Insurance Premium	677,473	696,480	△ 19,007
Subcontracting Fees	22,963,549	29,580,690	△ 6,617,141
Advertising Fees	290,000	0	290,000
Financial Fees	4,335,609	4,050,084	285,525
Rent	6,031,855	5,696,644	335,211
Utilities	451,718	481,736	△ 30,018
Vehicles	134,051	251,308	△ 117,257
Depreciation	1,253,596	1,789,588	△ 535,992
Participation Fees	1,321,565	1,086,484	235,081
Membership fees	245,148	245,148	0
Reparation	0	150,592	△ 150,592
Miscellaneous	147,539	112,649	34,890
② Administration Expenses	5,612,339	5,911,930	△ 299,591
Personal Expenses	3,326,500	3,549,190	△ 222,690
Traveling Expenses	67,272	27,821	39,451
Communication Charges	179,031	148,814	30,217
Stationery	131,176	299,658	△ 168,482
Meeting Fee	99,792	96,360	3,432
Lease	22,987	20,639	2,348
Insurance Premium	1,229	1,316	△ 87
Subcontracting Fees	774,752	737,620	37,132
Financial Fees	54,866	57,480	△ 2,614
Rent	523,649	540,298	△ 16,649
Utilities	44,182	48,527	△ 4,345
Depreciation	264,468	271,081	△ 6,613
Membership Fees	38,634	38,634	0
Miscellaneous	13,801	4,492	9,309
Other (Inhabitants' Tax)	70,000	70,000	0
<b>TOTAL ORDINARY EXPENSES</b>	<b>184,787,120</b>	<b>192,692,829</b>	<b>△ 7,905,709</b>
<b>ORDINARY BALANCE</b>	<b>41,587,744</b>	<b>5,026,975</b>	<b>36,560,769</b>
<b>2 Change Exceptional Activities</b>			
(1) Extraordinary Profit			
Amount Transferred from Specified Net Assets	0	0	0
Total Extraordinary Profit	0	0	0
(2) Exceptional Expense			
Loss on Prior Period Adjustment	1,157,160	0	1,157,160
Loss on Transfer of Fixed Assets	1,405,332	0	1,405,332
Total Extraordinary Expense	2,562,492	0	2,562,492
Change in Extraordinary Balance	△ 2,562,492	0	△ 2,562,492
Change in Ordinary Net Assets	39,025,252	5,026,975	33,998,277
General Net Assets at the Beginning of the Term	63,886,573	58,859,598	5,026,975
General Net Assets at the End of the Term	102,911,825	63,886,573	39,025,252
<b>II Change in Specified Assets</b>			
Subsidies received	103,143,815	95,608,583	7,535,232
Transfer to General Net Assets	104,917,093	95,035,347	9,881,746
Change in Specified Net Assets	△ 1,773,278	573,236	△ 2,346,514
Specified Net Assets at the Beginning of the Term	2,623,278	2,050,042	573,236
Specified Net Assets at the End of the Term	850,000	2,623,278	△ 1,773,278
<b>III Net Assets at the End of the Term</b>	<b>103,761,825</b>	<b>66,509,851</b>	<b>37,251,974</b>

Detailed statement of Changes in net assets

From January 1, 2015 to December 31, 2015

Specified Nonprofit Corporation Medecins du Monde Japan

(Unit: JPY)

科 目	Not-For-Profitable Activities			Profitable Activities	Administration	Internal Deal Elimination	Total
	Project	Fundraising	Subtotal				
<b>I Change in General Assets</b>							
<b>1 Change Ordinary Activities</b>							
(1) Ordinary Income							
① Donations	282,200	118,004,588	118,286,788	0	0	0	118,286,788
DM Campaign Donations	0	24,701,861	24,701,861	0	0	0	24,701,861
Smile Club Donations	0	76,415,686	76,415,686	0	0	0	76,415,686
Event Donation	0	6,935,054	6,935,054	0	0	0	6,935,054
Other	282,200	9,951,987	10,234,187	0	0	0	10,234,187
② Subsidies	79,361,171	25,555,922	104,917,093	0	0	0	104,917,093
Subsidies from Companies	59,340,003	25,555,922	84,895,925	0	0	0	84,895,925
Subsidies from Government	20,021,168	0	20,021,168	0	0	0	20,021,168
③ Membership	0	0	0	0	230,000	0	230,000
Membership Annual Due	0	0	0	0	230,000	0	230,000
④ Miscellaneous	40,000	23,000	63,000	0	1,862,089	0	1,925,089
Interest	0	0	0	0	9,720	0	9,720
Lecture Fees	40,000	23,000	63,000	0	1,852,369	0	1,915,369
⑤ Royalty Income	0	0	0	1,015,894	0	0	1,015,894
Royalty Income	0	0	0	969,750	0	0	969,750
Profitable Activities Income	0	0	0	46,144	0	0	46,144
<b>TOTAL ORDINARY INCOME</b>	<b>79,683,371</b>	<b>143,583,510</b>	<b>223,266,881</b>	<b>1,015,894</b>	<b>2,092,089</b>	<b>0</b>	<b>226,374,864</b>
(2) Ordinary Expenses							
① Expenses for Specified Non-Profit Activities	131,570,695	46,330,579	177,901,274	1,273,507	0	0	179,174,781
Personal Expenses	30,334,629	17,630,441	47,965,070	997,950	0	0	48,963,020
Traveling Expenses	9,522,112	650,736	10,172,848	22,998	0	0	10,195,846
Communication Charges	1,501,832	727,019	2,228,851	35,914	0	0	2,264,765
Event	0	537,000	537,000	0	0	0	537,000
Mission fees	58,795,297	0	58,795,297	0	0	0	58,795,297
Stationery	419,553	289,736	709,289	8,259	0	0	717,548
Honorarium	19,695,339	0	19,695,339	0	0	0	19,695,339
Lease	111,417	37,140	148,557	5,306	0	0	153,863
Insurance Premium	637,078	40,112	677,190	283	0	0	677,473
Subcontracting Fees	3,433,208	19,476,700	22,909,908	53,641	0	0	22,963,549
Advertising Fees	20,000	270,000	290,000	0	0	0	290,000
Financial fees	229,836	4,099,912	4,329,748	5,861	0	0	4,335,609
Rent	5,065,119	845,894	5,911,013	120,842	0	0	6,031,855
Utilities	370,150	71,372	441,522	10,196	0	0	451,718
Vehicles	134,051	0	134,051	0	0	0	134,051
Depreciation	975,913	274,079	1,249,992	3,604	0	0	1,253,596
Participation fees	500	1,321,065	1,321,565	0	0	0	1,321,565
Membership fees	177,522	59,173	236,695	8,453	0	0	245,148
Reparation	0	0	0	0	0	0	0
Miscellaneous	147,139	200	147,339	200	0	0	147,539
② Administration Expenses	0	0	0	0	5,612,339	0	5,612,339
Personal Expenses	0	0	0	0	3,326,500	0	3,326,500
Traveling Expenses	0	0	0	0	67,272	0	67,272
Communication Charges	0	0	0	0	179,031	0	179,031
Stationery	0	0	0	0	131,176	0	131,176
Meeting Fee	0	0	0	0	99,792	0	99,792
Lease	0	0	0	0	22,987	0	22,987
Insurance Premium	0	0	0	0	1,229	0	1,229
Subcontracting Fees	0	0	0	0	774,752	0	774,752
Financial fees	0	0	0	0	54,866	0	54,866
Rent	0	0	0	0	523,649	0	523,649
Utilities	0	0	0	0	44,182	0	44,182
Depreciation	0	0	0	0	264,468	0	264,468
Membership fees	0	0	0	0	38,634	0	38,634
Miscellaneous	0	0	0	0	13,801	0	13,801
Other (Inhabitants' Tax)	0	0	0	0	70,000	0	70,000
<b>TOTAL ORDINARY EXPENSES</b>	<b>131,570,695</b>	<b>46,330,579</b>	<b>177,901,274</b>	<b>1,273,507</b>	<b>5,612,339</b>	<b>0</b>	<b>184,787,120</b>
<b>ORDINARY BALANCE</b>	<b>△ 51,887,324</b>	<b>97,252,931</b>	<b>45,365,607</b>	<b>△ 257,613</b>	<b>△ 3,520,250</b>	<b>0</b>	<b>41,587,744</b>
<b>2 Change Exceptional Activities</b>							
(1) Extraordinary Profit							
Amount Transferred from Specified Net Assets			0				0
Total Extraordinary Profit	0	0	0	0	0	0	0
(2) Exceptional Expense							
Loss on Prior Period Adjustment	1,157,160	0	1,157,160	0	0	0	1,157,160
Loss on Transfer of Fixed Assets	1,405,332	0	1,405,332	0	0	0	1,405,332
Total Extraordinary Expense	2,562,492	0	2,562,492	0	0	0	2,562,492
Change in Ordinary Balance	△ 2,562,492	0	△ 2,562,492	0	0	0	△ 2,562,492
Change in Ordinary Net Assets	△ 54,449,816	97,252,931	42,803,115	△ 257,613	△ 3,520,250	0	39,025,252
General Net Assets at the Beginning of the Term	△ 272,603,809	254,872,856	△ 17,730,953	△ 3,872,464	85,489,990	0	63,886,573
General Net Assets at the End of the Term	△ 327,053,625	352,125,787	25,072,162	△ 4,130,077	81,969,740	0	102,911,825
<b>II Change in Specified Assets</b>							
Subsidies received	77,587,893	25,555,922	103,143,815	0	0	0	103,143,815
Transfer to General Net Assets	79,361,171	25,555,922	104,917,093	0	0	0	104,917,093
Change in Specified Net Assets	△ 1,773,278	0	△ 1,773,278	0	0	0	△ 1,773,278
Specified Net Assets at the Beginning of the Term	2,623,278	0	2,623,278				2,623,278
Specified Net Assets at the End of the Term	850,000	0	850,000	0	0	0	850,000
<b>III Net Assets at the End of the Term</b>	<b>△ 326,203,625</b>	<b>352,125,787</b>	<b>25,922,162</b>	<b>△ 4,130,077</b>	<b>81,969,740</b>	<b>0</b>	<b>103,761,825</b>

## **Annexed detailed statements**

1 The details about Basic Asset and Designated Asset  
not applicable

2 The details about Allowance  
not applicable

## List of Assets

31-Dec-15

Specified Nonprofit Corporation Medecins du Monde Japon  
(Unit: JPY)

Description		Purpose of use	Amount
<b>I Assets</b>			
<b>1 Current Assets</b>			
Cash and Money in Bank and Post		Working capital	77,187,464
	Cash		312,714
	Bank (Mizuho)		28,774,003
	Bank (Rakuten)		13,893,621
	Bank (Mitsubishi-Tokyo UFJ)		13,525,872
	Post		20,262,912
	Bank (Sumishin SBI)		418,342
Supplies		Stamp	3,538
			3,538
Amount Receivable			82,749,934
	Donations Receivable		4,727,297
	Subsidies Receivable		76,896,451
	Royalty and Profitable Activities Receivable	Profitable Activities	1,126,186
Prepaid Expenses			1,798,848
	Office rent, Insurance, other		1,798,848
Advance			1,415,786
	Advance for Laos Project	Project	1,415,786
<b>Total Current Assets</b>			<b>163,155,570</b>
<b>2 Fixed Assets</b>			
(1) Specific Assets			
Specific Assets			850,000
<b>Total Specific Assets</b>			<b>850,000</b>
(2) Other Fixed Assets			
① Tangible Assets			600,338
Building	Azabu-Zenba Bldg.	book value	261,628
Equipment	Azabu-Zenba Bldg.	book value	39,613
Vehicles	3 vehicles	book value	270,387
Material	Azabu-Zenba Bldg.	book value	28,710
② Intangible Assets			828,625
Software		Program	828,625
③ Investment and other assets			743,300
Deposit (headquarters, other)	Fukuju-fudosan Co., Ltd.	Office	656,900
Long term advance payment			86,400
<b>Total Other Fixed Assets</b>			<b>2,172,263</b>
<b>Total Fixed Assets</b>			<b>3,022,263</b>
<b>Total Assets</b>			<b>166,177,833</b>
<b>II Liabilities</b>			
<b>1 Current Liabilities</b>			
Amount Payable			43,506,642
	Medical Aid Activities		39,501,000
	Misson costs	Project	3,152,252
	Misson costs	Project	853,390
Expenses Payable			7,903,492
	Subcontracting fees	Project	3,689,228
	Social Insurance		2,341,642
	Other costs	Project	1,872,622
Advances received			1,203,369
	Charities Aid Foundation		1,203,369
Amount Held			9,732,505
	The Ministry of Foreign Affairs grants etc.		9,732,505
Inhabitant Taxes Payables			70,000
<b>Total Current Liabilities</b>			<b>62,416,008</b>
<b>Total Liabilities</b>			<b>62,416,008</b>
<b>Net Assets</b>			<b>103,761,825</b>