

FINANCIAL STATEMENT

18th Exercise

From 1 January 2017 to 31 December 2017

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Specified Nonprofit Corporation Medecins du Monde Japon

Balance Sheet

31-Dec-17

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

Description	Current year	Previous year	Change
I ASSETS			
1 Current Assets			
Cash and Money in Bank and Post	159,871,809	114,141,157	45,730,652
Supplies	5,730	3,698	2,032
Amount Receivable	19,369,909	37,403,156	△ 18,033,247
Expenses Prepaid	2,758,138	1,969,066	789,072
Cash advance	2,164,687	2,332,054	△ 167,367
Total Current Assets	184,170,273	155,849,131	28,321,142
2 Fixed Assets			
(1) Specific Assets	300,000	850,000	△ 550,000
Total Specific Assets	300,000	225,000	75,000
(2) Other Fixed Assets			
① Tangible Assets			
Building	147,166	196,221	△ 49,055
Equipment	1	19,806	△ 19,805
Vehicles	6,634,695	161,414	6,473,281
Material	13,985	13,985	0
② Intangible Fixed Assets			
Software	4,160,200	330,925	3,829,275
③ Investment			
Deposit	656,900	656,900	0
Long term Advance Payment	86,400	0	86,400
Total Other Fixed Assets	11,699,347	1,379,251	10,320,096
Total Fixed Assets	11,999,347	1,604,251	10,395,096
Total Assets	196,169,620	157,453,382	38,716,238
II LIABILITIES			
1 Current Liabilities			
Amount Payable	27,375,757	34,140,551	△ 6,764,794
Expenses Payables	5,220,128	8,872,847	△ 3,652,719
Advances received	35,038,810	2,019,680	33,019,130
Deposit Received	1,295,430	719,599	575,831
Inhabitants' Tax Payable	70,000	70,000	0
Total Current Liabilities	69,000,125	45,822,677	23,177,448
Total Liabilities	69,000,125	45,822,677	23,177,448
III NET ASSETS			
1 Specified Net Assets			
Private Subsidies	300,000	225,000	75,000
Total Specified Net Assets	300,000	225,000	75,000
(to Basic Assets)	0	0	0
(to Specific Assets)	(300,000)	(225,000)	(75,000)
2 General Net Assets			
(to Basic Assets)	0	0	0
(to Specific Assets)	0	0	0
TOTAL NET ASSETS	127,169,495	111,630,705	15,538,790
TOTAL LIABILITIES AND NET ASSETS	196,169,620	157,453,382	38,716,238

Detailed statement of Balance Sheet

31-Dec-17

Specified Nonprofit Corporation Medecins du Monde Japon

(Unit: JPY)

Description	Not-For-Profitable Activities	Profitable Activities	Administration	Internal Deal	Total
I ASSETS					
1 Current Assets					
Cash and Money in Bank and Post	0	0	159,871,809	0	159,871,809
Supplies	0	0	5,730	0	5,730
Amount Receivable	18,076,749	816,000	477,160	0	19,369,909
Expenses Prepaid	1,037,736	0	1,720,402	0	2,758,138
Cash Advance	2,164,687	0	0	0	2,164,687
Advanced Expenses	0	0	5,023,309	△ 5,023,309	0
Internal adjustment	90,951,933	0	183	△ 90,952,116	0
Total Current Assets	112,231,105	816,000	167,098,593	△ 95,975,425	184,170,273
2 Fixed Assets					
(1) Specific Assets	300,000	0	0	0	300,000
Total Specific Assets	300,000	0	0	0	300,000
(2) Other Fixed Assets					
① Tangible Assets					
Building	0	0	147,166	0	147,166
Equipment	0	0	1	0	1
Vehicles	6,634,695	0	0	0	6,634,695
Material	0	0	13,985	0	13,985
② Intangible Fixed Assets					
Software	0	0	4,160,200	0	4,160,200
③ Investment					
Deposit	0	0	656,900	0	656,900
Long term Advance Payment	0	0	86,400	0	86,400
Total Other Fixed Assets	6,634,695	0	5,064,652	0	11,699,347
Total Fixed Assets	6,934,695	0	5,064,652	0	11,999,347
Total Assets	119,165,800	816,000	172,163,245	△ 95,975,425	196,169,620
II LIABILITIES					
1 Current Liabilities					
Amount Payable	27,363,015	5,023,309	12,742	△ 5,023,309	27,375,757
Expenses Payables	2,483,077		2,737,051	0	5,220,128
Advances Received	35,023,810	0	15,000	0	35,038,810
Deposit Recived	0	0	1,295,430	0	1,295,430
Inhabitants' Tax Payable	0	0	70,000	0	70,000
Internal adjustment of Not-For-Profitable A	0	183	0	△ 183	0
Internal adjustment of Profitable Activities	0	0	90,951,933	△ 90,951,933	0
Total Current Liabilities	64,869,902	5,023,492	95,082,156	△ 95,975,425	69,000,125
Total Liabilities	64,869,902	5,023,492	95,082,156	△ 95,975,425	69,000,125
III NET ASSETS					
1 Specified Net Assets					
Private Subsidies	300,000	0	0	0	300,000
Total Specified Net Assets	300,000	0	0	0	300,000
(to Basic Assets)	(0)	(0)	0	(0)	(0)
(to Specific Assets)	(300,000)	(0)	0	(0)	(300,000)
2 General Net Assets	53,995,898	△ 4,207,492	77,081,089	0	126,869,495
(to Basic Assets)	(0)	(0)	0	(0)	(0)
(to Specific Assets)	(0)	(0)	0	(0)	(0)
TOTAL NET ASSETS	54,295,898	△ 4,207,492	77,081,089	0	127,169,495
TOTAL LIABILITIES AND NET ASSETS	119,165,800	816,000	172,163,245	△ 95,975,425	196,169,620

Change in Net Assets

From January 1, 2017 to December 31, 2017

Specified Nonprofit Corporation Medecins du Monde Japon

(Unit: JPY)

Description	Current year	Previous year	Change
I Change in General Assets			
1 Change Ordinary Activities			
(1) Ordinary Income			
① Donations			
DM Campaign Donations	21,113,941	24,393,493	△ 3,279,552
Smile Club Donations	95,080,739	92,435,846	2,644,893
Event Donation	7,393,250	9,052,592	△ 1,659,342
Other	20,329,527	17,966,499	2,363,028
② Subsidies			
Subsidies from Companies	44,012,165	61,480,854	△ 17,468,689
Subsidies from Government	27,787,697	3,462,959	24,324,738
③ Membership			
Membership Annual Due	230,000	225,000	5,000
④ Miscellaneous			
Interest	669	5,005	△ 4,336
Lecture Fees	3,647,724	450,728	3,196,996
⑤ Royalty Income			
Royalty Income	816,000	842,000	△ 26,000
Profitable Activities Income	1,218	1,535	△ 317
TOTAL ORDINARY INCOME	220,412,930	210,316,511	10,096,419
(2) Ordinary Expenses			
① Expenses for Specified Non-Profit Activities	200,903,533	196,530,461	4,373,072
Personal Expenses	59,694,482	57,799,357	1,895,125
Traveling Expenses	23,160,672	17,853,897	5,306,775
Communication Charges	2,488,595	2,280,620	207,975
Event	704,000	1,281,000	△ 577,000
Mission Fees	65,149,473	67,748,809	△ 2,599,336
Stationery	2,670,434	1,587,397	1,083,037
Honorary	9,676,882	5,259,505	4,417,377
Lease	190,044	190,048	△ 4
Insurance Premium	693,437	818,528	△ 125,091
Subcontracting Fees	20,576,675	26,580,621	△ 6,003,946
Advertising Fees	459,000	646,121	△ 187,121
Financial Fees	4,444,333	4,940,443	△ 496,110
Rent	7,439,227	6,588,585	850,642
Utilities	619,520	522,711	96,809
Vehicles	381,780	311,843	69,937
Depreciation	738,084	452,659	285,425
Participation Fees	643,471	1,044,406	△ 400,935
Membership fees	448,369	400,974	47,395
Reparation		0	0
Training expenses	578,360		578,360
Miscellaneous	146,695	222,937	△ 76,242
② Administration Expenses	4,030,264	5,237,170	△ 1,206,906
Personal Expenses	2,025,296	3,516,570	△ 1,491,274
Traveling Expenses	230,773	33,328	197,445
Communication Charges	49,771	40,261	9,510
Stationery	115,387	185,282	△ 69,895
Meeting Fee	93,380	83,180	10,200
Lease	12,132	12,128	4
Insurance Premium	5,174	565	4,609
Subcontracting Fees	682,188	667,526	14,662
Financial Fees	157,370	80,833	76,537
Rent	242,005	247,795	△ 5,790
Utilities	19,151	18,636	515
Depreciation	178,620	253,953	△ 75,333
Membership Fees	26,733	26,105	628
Miscellaneous	122,284	1,008	121,276
Other (Inhabitants' Tax)	70,000	70,000	0
TOTAL ORDINARY EXPENSES	204,933,797	201,767,631	3,166,166
ORDINARY BALANCE	15,479,133	8,548,880	6,930,253
2 Change Exceptional Activities			
(1) Extraordinary Profit			
Amount Transferred from Specified Net Assets			
Total Extraordinary Profit	0	0	0
(2) Exceptional Expense			
Loss on Prior Period Adjustment	15,343	55,000	△ 39,657
Total Extraordinary Expense	15,343	55,000	△ 39,657
Change in Extraordinary Balance	△ 15,343	△ 55,000	39,657
Change in Ordinary Net Assets	15,463,790	8,493,880	6,969,910
General Net Assets at the Beginning of the Term	111,405,705	102,911,825	8,493,880
General Net Assets at the End of the Term	126,869,495	111,405,705	15,463,790
II Change in Specified Assets			
Subsidies received	71,874,862	64,318,813	7,556,049
Transfer to General Net Assets	71,799,862	64,943,813	6,856,049
Change in Specified Net Assets	75,000	△ 625,000	700,000
Specified Net Assets at the Beginning of the Term	225,000	850,000	△ 625,000
Specified Net Assets at the End of the Term	300,000	225,000	75,000
III Net Assets at the End of the Term	127,169,495	111,630,705	15,538,790

Detailed statement of Changes in net assets

From January 1, 2017 to December 31, 2017

Specified Nonprofit Corporation Medecins du Monde Japan

(Unit: JPY)

Description	Not-For-Profitable Activities			Profitable Activities	Administration	Internal Deal Elimination	Total
	Project	Fundraising	Subtotal				
I Change in General Assets							
1 Change Ordinary Activities							
(1) Ordinary Income							
① Donations	776,500	143,140,957	143,917,457	0	0	0	143,917,457
DM Campaign Donations	0	21,113,941	21,113,941	0	0	0	21,113,941
Smile Club Donations	0	95,080,739	95,080,739	0	0	0	95,080,739
Event Donation	0	7,393,250	7,393,250	0	0	0	7,393,250
Other	776,500	19,553,027	20,329,527	0	0	0	20,329,527
② Subsidies	52,208,943	19,590,919	71,799,862	0	0	0	71,799,862
Subsidies from Companies	24,421,246	19,590,919	44,012,165	0	0	0	44,012,165
Subsidies from Government	27,787,697	0	27,787,697	0	0	0	27,787,697
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	85,000	0	85,000	0	3,563,393	0	3,648,393
Interest	0	0	0	0	669	0	669
Lecture Fees	85,000	0	85,000	0	3,562,724	0	3,647,724
⑤ Royalty Income	0	0	0	817,218	0	0	817,218
Royalty Income	0	0	0	816,000	0	0	816,000
Profitable Activities Income	0	0	0	1,218	0	0	1,218
TOTAL ORDINARY INCOME	53,070,443	162,731,876	215,802,319	817,218	3,793,393	0	220,412,930
(2) Ordinary Expenses							
① Expenses for Specified Non-Profit Activities	155,785,363	44,252,147	200,037,510	866,023	0	0	200,903,533
Personal Expenses	40,791,677	18,227,704	59,019,381	675,101	0	0	59,694,482
Traveling Expenses	22,791,166	351,271	23,142,437	18,235	0	0	23,160,672
Communication Charges	975,892	1,506,450	2,482,342	6,253	0	0	2,488,595
Event	0	704,000	704,000	0	0	0	704,000
Mission fees	65,149,473	0	65,149,473	0	0	0	65,149,473
Stationery	2,450,319	214,811	2,665,130	5,304	0	0	2,670,434
Honorarium	9,676,882	0	9,676,882	0	0	0	9,676,882
Lease	141,521	44,479	186,000	4,044	0	0	190,044
Insurance Premium	662,834	30,414	693,248	189	0	0	693,437
Subcontracting Fees	3,907,745	16,622,110	20,529,855	46,820	0	0	20,576,675
Advertising Fees	20,000	439,000	459,000	0	0	0	459,000
Financial fees	334,382	4,107,393	4,441,775	2,558	0	0	4,444,333
Rent	6,471,211	887,348	7,358,559	80,668	0	0	7,439,227
Utilities	542,920	70,217	613,137	6,383	0	0	619,520
Vehicles	381,780	0	381,780	0	0	0	381,780
Depreciation	543,628	194,112	737,740	344	0	0	738,084
Participation fees	12,000	631,471	643,471	0	0	0	643,471
Membership fees	349,438	90,687	440,125	8,244	0	0	448,369
Reparation	0	0	0	0	0	0	0
Training expenses	435,800	130,680	566,480	11,880	0	0	578,360
Miscellaneous	146,695	0	146,695	0	0	0	146,695
② Administration Expenses	0	0	0	0	4,030,264	0	4,030,264
Personal Expenses	0	0	0	0	2,025,296	0	2,025,296
Traveling Expenses	0	0	0	0	230,773	0	230,773
Communication Charges	0	0	0	0	49,771	0	49,771
Stationery	0	0	0	0	115,387	0	115,387
Meeting Fee	0	0	0	0	93,380	0	93,380
Lease	0	0	0	0	12,132	0	12,132
Insurance Premium	0	0	0	0	5,174	0	5,174
Subcontracting Fees	0	0	0	0	682,188	0	682,188
Financial fees	0	0	0	0	157,370	0	157,370
Rent	0	0	0	0	242,005	0	242,005
Utilities	0	0	0	0	19,151	0	19,151
Depreciation	0	0	0	0	178,620	0	178,620
Membership fees	0	0	0	0	26,733	0	26,733
Miscellaneous	0	0	0	0	122,284	0	122,284
Other (Inhabitants Tax)	0	0	0	0	70,000	0	70,000
TOTAL ORDINARY EXPENSES	155,785,363	44,252,147	200,037,510	866,023	4,030,264	0	204,933,797
ORDINARY BALANCE	△ 102,714,920	118,479,729	15,764,809	△ 48,805	△ 236,871	0	15,479,133
2 Change Exceptional Activities							
(1) Extraordinary Profit							
Total Extraordinary Profit	0	0	0	0	0	0	0
(2) Exceptional Expense							
Loss on Prior Period Adjustment	0	0	0	0	15,343	0	15,343
Loss on Transfer of Fixed Assets	0	0	0	0	0	0	0
Total Extraordinary Expense	0	0	0	0	15,343	0	15,343
Change in Extraordinary Balance	0	0	0	0	△ 15,343	0	△ 15,343
Change in Ordinary Net Assets	△ 102,714,920	118,479,729	15,764,809	△ 48,805	△ 252,214	0	△ 15,463,790
General Net Assets at the Beginning of the Term	△ 429,474,630	467,705,719	38,231,089	△ 4,158,687	77,333,303	0	111,405,705
General Net Assets at the End of the Term	△ 532,189,550	586,185,448	53,995,898	△ 4,207,492	77,081,089	0	126,869,495
II Change in Specified Assets							
Subsidies received	52,283,943	23,284,446	75,568,389	0	0	0	75,568,389
Specified Net Assets at the Beginning of the Term	225,000	0	225,000	0	0	0	225,000
Specified Net Assets at the End of the Term	300,000	0	300,000	0	0	0	300,000
III Net Assets at the End of the Term	△ 531,889,550	586,185,448	54,295,898	△ 4,207,492	77,081,089	0	127,169,495

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-17

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

Description		Purpose of use	Amount
I Assets			
1 Current Assets			
Cash and Money in Bank and Post		Working capital	159,871,809
	Cash		424,469
	Bank (Mizuho)		73,225,214
	Bank (Rakuten)		8,392,674
	Bank (Mitsubishi-Tokyo UFJ)		39,433,301
	Post		22,203,632
	Bank (Sumishin SBI)		56,163
	Bank (BANQUE POUR LE COMMERCE EXTERIEUR LAO)		16,136,356
Supplies			5,730
		Stamp	5,730
Amount Receivable			19,369,909
	Donations Receivable		4,767,102
	Subsidies Receivable		13,621,807
	Royalty and Profitable Activities Receivable	Profitable Activities	981,000
Prepaid Expenses			2,758,138
	Office rent, Insurance, other		2,758,138
Advance			2,164,687
	Advance for Tokyo Project	Project	20,608
	Advance for Refugees Crisis Rohingya Project		2,144,079
Total Current Assets			184,170,273
2 Fixed Assets			
(1) Specific Assets			
Specific Assets			300,000
Total Specific Assets			300,000
(2) Other Fixed Assets			
① Tangible Assets			6,795,847
Building	Azabu-Zenba Bldg.	book value	147,166
Equipment	Azabu-Zenba Bldg.	book value	1
Vehicles	4 vehicles	book value	6,634,695
Material	Azabu-Zenba Bldg.	book value	13,985
② Intangible Assets			4,160,200
Software		Program	4,160,200
③ Investment and other assets			743,300
Deposit (headquarters, other)	Fukuju-fudosan Co., Ltd.	Office	656,900
Long term advance payment			86,400
Total Other Fixed Assets			11,699,347
Total Fixed Assets			11,999,347
Total Assets			196,169,620
II Liabilities			
1 Current Liabilities			
Amount Payable			27,375,757
	Medical Aid Activities		26,990,000
	Mission costs	Project	385,757
Expenses Payable			5,220,128
	Subcontracting fees	Project	1,280,000
	Social Insurance		1,288,849
	Other costs	Project	2,651,279
Advances received			35,038,810
	Edwards Lifesciences Corporation	Subsidies for 2018	1,217,218
	Japan Platform		
	East Japan Disaster Relief	Subsidies for 2018	3,308,641
	Refugees Crisis Rohingya	Subsidies for 2018	11,688,056
	Subsidies Others	Donations for 2018	4,015,857
	The Foreign Ministry(Laoa)	Subsidies for 2018	14,809,038
Amount Held			1,295,430
	Social Insurance		1,295,430
Inhabitant Taxes Payables			70,000
Total Current Liabilities			69,000,125
Total Liabilities			69,000,125
Net Assets			127,169,495