

FINANCIAL STATEMENT

19th Exercise

From 1 January 2018 to 31 December 2018

- (1) Balance Sheet
- (2) Detailed statement of Balance Sheet
- (3) Change in net assets
- (4) Detailed statement of Change in net assets
- (5) Annexed detailed statements
- (6) List of Assets

Specified Nonprofit Corporation Medecins du Monde Japon

Balance Sheet

31-Dec-18

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	145,597,666	159,871,809	△ 14,274,143
Supplies	6,906	5,730	1,176
Amount Receivable	14,747,802	19,369,909	△ 4,622,107
Expenses Prepaid	3,772,205	2,758,138	1,014,067
Cash advance	3,236,376	2,164,687	1,071,689
Suspense payment	1,718,285	0	1,718,285
Total Current Assets	169,079,240	184,170,273	△ 15,091,033
2 Fixed Assets			
(1) Specific Assets	1,002,254	300,000	702,254
Total Specific Assets	1,002,254	300,000	702,254
(2) Other Fixed Assets			
① Tangible Assets			
Building	110,374	147,166	△ 36,792
Equipment	1	1	0
Vehicles	4,411,022	6,634,695	△ 2,223,673
Material	13,985	13,985	0
② Intangible Fixed Assets			
Software	3,163,725	4,160,200	△ 996,475
③ Investment			
Deposit	649,310	656,900	△ 7,590
Long term Advance Payment	0	86,400	△ 86,400
Total Other Fixed Assets	8,348,417	11,699,347	△ 3,350,930
Total Fixed Assets	9,350,671	11,999,347	△ 2,648,676
Total Assets	178,429,911	196,169,620	△ 17,739,709
II LIABILITIES			
1 Current Liabilities			
Amount Payable	29,093,296	27,375,757	1,717,539
Expenses Payables	7,912,450	5,220,128	2,692,322
Advances received	36,543,253	35,038,810	1,504,443
Deposit Received	1,446,496	1,295,430	151,066
Inhabitants' Tax Payable	70,000	70,000	0
Total Current Liabilities	75,065,495	69,000,125	6,065,370
Total Liabilities	75,065,495	69,000,125	6,065,370
III NET ASSETS			
1 Specified Net Assets			
Private Subsidies	1,002,254	300,000	702,254
Total Specified Net Assets	1,002,254	300,000	702,254
(to Basic Assets)	0	0	0
(to Specific Assets)	(1,002,254)	(300,000)	(702,254)
2 General Net Assets	102,362,162	126,869,495	△ 24,507,333
(to Basic Assets)	0	0	0
(to Specific Assets)	0	0	0
TOTAL NET ASSETS	103,364,416	127,169,495	△ 23,805,079
TOTAL LIABILITIES AND NET ASSETS	178,429,911	196,169,620	△ 17,739,709

Detailed statement of Balance Sheet

31-Dec-18

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	145,597,666	0	145,597,666
Supplies	0	0	6,906	0	6,906
Amount Receivable	13,722,302	810,500	215,000	0	14,747,802
Expenses Prepaid	1,916,594	0	1,855,611	0	3,772,205
Cash Advance	3,236,376	0	0	0	3,236,376
Advanced Expenses	0	0	5,023,125	△ 5,023,125	0
Suspense payment	1,718,285	0	0	0	1,718,285
Internal adjustment	79,088,986	70	0	△ 79,089,056	0
Total Current Assets	99,682,543	810,570	152,698,308	△ 84,112,181	169,079,240
2 Fixed Assets					
(1)Specific Assets	1,002,254	0	0	0	1,002,254
Total Specific Assets	1,002,254	0	0	0	1,002,254
(2)Other Fixed Assets					
①Tangible Assets					
Building	0	0	110,374	0	110,374
Equipment	0	0	1	0	1
Vehicles	4,411,022	0	0	0	4,411,022
Material	0	0	13,985	0	13,985
②Intangible Fixed Assets					
Software	0	0	3,163,725	0	3,163,725
③Investment					
Deposit	0	0	649,310	0	649,310
Total Other Fixed Assets	4,411,022	0	3,937,395	0	8,348,417
Total Fixed Assets	5,413,276	0	3,937,395	0	9,350,671
Total Assets	105,095,819	810,570	156,635,703	△ 84,112,181	178,429,911
II LIABILITIES					
1 Current Liabilities					
Amount Payable	29,093,296	5,023,125	0	△ 5,023,125	29,093,296
Expenses Payables	4,411,415	0	3,501,035	0	7,912,450
Advances Received	36,543,253	0	0	0	36,543,253
Deposit Received	0	0	1,446,496	0	1,446,496
Inhabitants' Tax Payable	0	0	70,000	0	70,000
Internal adjustment of Not-For-Profitable Activities	0	0	79,088,986	△ 79,088,986	0
Internal adjustment of Profitable Activities	0	0	70	△ 70	0
Total Current Liabilities	70,047,964	5,023,125	84,106,587	△ 84,112,181	75,065,495
Total Liabilities	70,047,964	5,023,125	84,106,587	△ 84,112,181	75,065,495
III NET ASSETS					
1 Specified Net Assets					
Private Subsidies	1,002,254	0	0	0	1,002,254
Total Specified Net Assets	1,002,254	0	0	0	1,002,254
(to Basic Assets)	(0)	(0)	0	(0)	(0)
(to Specific Assets)	(1,002,254)	(0)	0	(0)	(1,002,254)
2 General Net Assets					
(to Basic Assets)	(0)	(0)	0	(0)	(0)
(to Specific Assets)	(0)	(0)	0	(0)	(0)
TOTAL NET ASSETS	35,047,855	△ 4,212,555	72,529,116	0	103,364,416
TOTAL LIABILITIES AND NET ASSETS	105,095,819	810,570	156,635,703	△ 84,112,181	178,429,911

Change in Net Assets

From January 1, 2018 to December 31, 2018

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	17,811,245	21,113,941	△ 3,302,696
Smile Club Donations	90,770,612	95,080,739	△ 4,310,127
Event Donation	7,121,932	7,393,250	△ 271,318
Other	12,563,370	20,329,527	△ 7,766,157
② Subsidies			
Subsidies from Companies	52,259,966	44,012,165	8,247,801
Subsidies from Government	26,833,656	27,787,697	△ 954,041
③ Membership			
Membership Annual Due	225,000	230,000	△ 5,000
④ Miscellaneous			
Interest	701	669	32
Lecture Fees	35,800	3,647,724	△ 3,611,924
⑤ Royalty Income			
Royalty Income	810,500	816,000	△ 5,500
Profitable Activities Income	1,218	1,218	0
TOTAL ORDINARY INCOME	208,434,000	220,412,930	△ 11,978,930
(2) Ordinary Expenses			
① Expenses for Specified Non-Profit Activities			
Personal Expenses	228,163,659	200,903,533	27,260,126
Traveling Expenses	68,394,861	59,694,482	8,700,379
Communication Charges	24,138,366	23,160,672	977,694
Event	2,356,841	2,488,595	△ 131,754
Mission Fees	902,920	704,000	198,920
Stationery	70,254,750	65,149,473	5,105,277
Honorarium	3,341,792	2,670,434	671,358
Lease	15,136,643	9,676,882	5,459,761
Insurance Premium	190,046	190,044	2
Subcontracting Fees	1,077,948	693,437	384,511
Advertising Fees	24,130,214	20,576,675	3,553,539
Financial Fees	560,000	459,000	101,000
Rent	4,317,389	4,444,333	△ 126,944
Utilities	8,445,323	7,439,227	1,006,096
Vehicles	728,827	619,520	109,307
Depreciation	105,704	381,780	△ 276,076
Participation Fees	3,039,997	738,084	2,301,913
Membership fees	480,005	643,471	△ 163,466
Training expenses	389,810	448,369	△ 58,559
Miscellaneous	63,420	578,360	△ 514,940
Other (Inhabitants' Tax)	108,803	146,695	△ 37,892
② Administration Expenses	4,851,537	4,030,264	821,273
Personal Expenses	1,499,646	2,025,296	△ 525,650
Traveling Expenses	262,661	230,773	31,888
Communication Charges	52,768	49,771	2,997
Stationery	194,868	115,387	79,481
Meeting Fee	70,000	93,380	△ 23,380
Lease	12,130	12,132	△ 2
Insurance Premium	568	5,174	△ 4,606
Subcontracting Fees	658,227	682,188	△ 23,961
Financial Fees	91,236	157,370	△ 66,134
Rent	170,529	242,005	△ 71,476
Utilities	17,575	19,151	△ 1,576
Depreciation	216,943	178,620	38,323
Membership Fees	26,240	26,733	△ 493
Miscellaneous	1,508,146	122,284	1,385,862
Other (Inhabitants' Tax)	70,000	70,000	0
TOTAL ORDINARY EXPENSES	233,015,196	204,933,797	28,081,399
ORDINARY BALANCE	△ 24,581,196	15,479,133	△ 40,060,329
2 Change Exceptional Activities			
(1) Extraordinary Profit			
Gain on Prior Period Adjustment	91,621	0	91,621
Total Extraordinary Profit	91,621	0	91,621
(2) Exceptional Expense			
Loss on Prior Period Adjustment	17,758	15,343	2,415
Total Extraordinary Expense	17,758	15,343	2,415
Change in Extraordinary Balance	73,863	△ 15,343	89,206
Change in Ordinary Net Assets	△ 24,507,333	15,463,790	△ 39,971,123
General Net Assets at the Beginning of the Term	126,869,495	111,405,705	15,463,790
General Net Assets at the End of the Term	102,362,162	126,869,495	△ 24,507,333
II Change in Specified Assets			
Subsidies received	79,795,876	71,874,862	7,921,014
Transfer to General Net Assets	79,093,622	71,799,862	7,293,760
Change in Specified Net Assets	702,254	75,000	627,254
Specified Net Assets at the Beginning of the Term	300,000	225,000	75,000
Specified Net Assets at the End of the Term	1,002,254	300,000	702,254
III Net Assets at the End of the Term	103,364,416	127,169,495	△ 23,805,079

Detailed statement of Changes in net assets

From January 1, 2018 to December 31, 2018

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	1,686,401	126,580,758	128,267,159	0	0	0	128,267,159
DM Campaign Donations	0	17,811,245	17,811,245	0	0	0	17,811,245
Smile Club Donations	0	90,770,612	90,770,612	0	0	0	90,770,612
Event Donation	0	7,121,932	7,121,932	0	0	0	7,121,932
Other	1,686,401	10,876,969	12,563,370	0	0	0	12,563,370
② Subsidies	65,589,600	13,504,022	79,093,622	0	0	0	79,093,622
Subsidies from Companies	38,755,944	13,504,022	52,259,966	0	0	0	52,259,966
Subsidies from Government	26,833,656	0	26,833,656	0	0	0	26,833,656
③ Membership	0	0	0	0	225,000	0	225,000
Membership Annual Due	0	0	0	0	225,000	0	225,000
④ Miscellaneous	35,800	0	35,800	0	701	0	36,501
Interest	0	0	0	0	701	0	701
Lecture Fees	35,800	0	35,800	0	0	0	35,800
⑤ Royalty Income	0	0	0	811,718	0	0	811,718
Royalty Income	0	0	0	810,500	0	0	810,500
Profitable Activities Income	0	0	0	1,218	0	0	1,218
TOTAL ORDINARY INCOME	67,311,801	140,084,780	207,396,581	811,718	225,701	0	208,434,000
(2) Ordinary Expenses							
① Expenses for Specified Non-Profit Activities	194,040,067	33,306,811	227,346,878	816,781	0	0	228,163,659
Personal Expenses	60,881,640	6,913,364	67,795,004	599,857	0	0	68,394,861
Traveling Expenses	23,621,017	477,035	24,098,052	40,314	0	0	24,138,366
Communication Charges	1,036,344	1,314,424	2,350,768	6,073	0	0	2,356,841
Event	0	902,920	902,920	0	0	0	902,920
Mission fees	70,254,750	0	70,254,750	0	0	0	70,254,750
Stationery	2,808,905	527,768	3,336,673	5,119	0	0	3,341,792
Honorarium	14,715,392	421,251	15,136,643	0	0	0	15,136,643
Lease	145,566	39,426	184,992	5,054	0	0	190,046
Insurance Premium	1,059,680	18,032	1,077,712	236	0	0	1,077,948
Subcontracting Fees	7,327,843	16,735,020	24,062,863	67,351	0	0	24,130,214
Advertising Fees	0	560,000	560,000	0	0	0	560,000
Financial fees	310,219	4,003,842	4,314,061	3,328	0	0	4,317,389
Rent	7,820,049	554,220	8,374,269	71,054	0	0	8,445,323
Utilities	664,394	57,111	721,505	7,322	0	0	728,827
Vehicles	105,704	0	105,704	0	0	0	105,704
Depreciation	2,817,163	221,914	3,039,077	920	0	0	3,039,997
Participation fees	2,000	477,953	479,953	52	0	0	480,005
Membership fees	300,918	78,791	379,709	10,101	0	0	389,810
Training expenses	62,920	500	63,420	0	0	0	63,420
Miscellaneous	105,563	3,240	108,803	0	0	0	108,803
② Administration Expenses	0	0	0	0	4,851,537	0	4,851,537
Personal Expenses	0	0	0	0	1,499,646	0	1,499,646
Traveling Expenses	0	0	0	0	262,661	0	262,661
Communication Charges	0	0	0	0	52,768	0	52,768
Stationery	0	0	0	0	194,868	0	194,868
Meeting Fee	0	0	0	0	70,000	0	70,000
Lease	0	0	0	0	12,130	0	12,130
Insurance Premium	0	0	0	0	568	0	568
Subcontracting Fees	0	0	0	0	658,227	0	658,227
Financial fees	0	0	0	0	91,236	0	91,236
Rent	0	0	0	0	170,529	0	170,529
Utilities	0	0	0	0	17,575	0	17,575
Depreciation	0	0	0	0	216,943	0	216,943
Membership fees	0	0	0	0	26,240	0	26,240
Miscellaneous	0	0	0	0	1,508,146	0	1,508,146
Other (Inhabitants' Tax)	0	0	0	0	70,000	0	70,000
TOTAL ORDINARY EXPENSES	194,040,067	33,306,811	227,346,878	816,781	4,851,537	0	233,015,196
ORDINARY BALANCE	△ 126,728,266	106,777,969	△ 19,950,297	△ 5,063	△ 4,625,836	0	△ 24,581,196
2 Change Exceptional Activities							
(1) Extraordinary Profit							
Gain on Prior Period Adjustment	0	0	0	0	91,621	0	91,621
Total Extraordinary Profit	0	0	0	0	91,621	0	91,621
(2) Exceptional Expense							
Loss on Prior Period Adjustment	0	0	0	0	17,758	0	17,758
Total Extraordinary Expense	0	0	0	0	17,758	0	17,758
Change in Extraordinary Balance	0	0	0	0	73,863	0	73,863
Change in Ordinary Net Assets	△ 126,728,266	106,777,969	△ 19,950,297	△ 5,063	△ 4,551,973	0	△ 24,507,333
General Net Assets at the Beginning of the Term	△ 532,189,550	586,185,448	53,995,898	△ 4,207,492	77,081,089	0	126,869,495
General Net Assets at the End of the Term	△ 658,917,816	692,963,417	34,045,601	△ 4,212,555	72,529,116	0	102,362,162
II Change in Specified Assets							
Subsidies received	66,291,854	13,504,022	79,795,876	0	0	0	79,795,876
Transfer to General Net Assets	65,589,600	13,504,022	79,093,622	0	0	0	79,093,622
Change in Specified Net Assets	702,254	0	702,254	0	0	0	702,254
Specified Net Assets at the Beginning of the Term	300,000	0	300,000	0	0	0	300,000
Specified Net Assets at the End of the Term	1,002,254	0	1,002,254	0	0	0	1,002,254
III Net Assets at the End of the Term	△ 657,915,562	692,963,417	35,047,855	△ 4,212,555	72,529,116	0	103,364,416

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-18

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	145,597,666
	Cash		582,409
	Bank (Mizuho)		41,605,089
	Bank (Rakuten)		4,330,639
	Bank (Mitsubishi-Tokyo UFJ)		64,033,839
	Post		18,568,158
	Bank (Sumishin SBI)		202,961
	Bank (BANQUE POUR LE COMMERCE EXTERIEUR LAO)		16,274,571
Supplies		Stamp	6,906
			6,906
Amount Receivable			14,747,802
	Donations Receivable		8,570,205
	Subsidies Receivable		4,565,401
	Royalty and Profitable Activities Receivable	Profitable Activities	1,612,196
Prepaid Expenses			3,772,205
	Office rent, Insurance, other		3,772,205
Advance			3,236,376
	Advance for Tokyo Project	Project	2,432
	Advance for Refugees Crisis Rohingya Project	Project	3,176,372
	Advance for Testimony Activities		57,572
Suspense Expenses			1,718,285
	Refugees Crisis Rohingya Project		1,718,285
Total Current Assets			169,079,240
2 Fixed Assets			
(1) Specific Assets			
Specific Assets			1,002,254
Total Specific Assets			1,002,254
(2) Other Fixed Assets			
① Tangible Assets			4,535,382
Building	Azabu-Zenba Bldg.	book value	110,374
Equipment	Azabu-Zenba Bldg.	book value	1
Vehicles	4 vehicles	book value	4,411,022
Material	Azabu-Zenba Bldg.	book value	13,985
② Intangible Assets			3,163,725
Software		Program	3,163,725
③ Investment and other assets			649,310
Deposit (headquarters, other)	Fukuju-fudosan Co., Ltd.	Office	649,310
Long term advance payment			0
Total Other Fixed Assets			8,348,417
Total Fixed Assets			9,350,671
Total Assets			178,429,911
II Liabilities			
1 Current Liabilities			
Amount Payable			29,093,296
	Medical Aid Activities		28,548,000
	Misson costs	Project	545,296
Expenses Payable			7,912,450
	Subcontracting fees	Project	3,967,893
	Social Insurance		1,461,456
	Other costs	Project	2,483,101
Advances received			36,543,253
	Edwards Lifesciences Corporation	Subsidies for 2019	556,250
	Japan Platform		
	East Japan Disaster Relief	Subsidies for 2019	3,467,438
	Refugees Crisis Rohingya	Subsidies for 2019	14,354,540
	Subsidies Others	Donations for 2019	2,936,223
	The Foreign Ministry(Laoa)	Subsidies for 2019	15,228,802
Amount Held			1,446,496
	Social Insurance		1,446,496
Inhabitant Taxes Payables			70,000
Total Current Liabilities			75,065,495
Total Liabilities			75,065,495
Net Assets			103,364,416

Note: As for the List of Assets of the general public interest corporations accounting standards and Japan deemed to be fair and appropriate accounting in accordance with the standards and create.