

Balance Sheet
as of 31-Aug-2018

(Unit:Yen)

item	Current fiscal year	Previous fiscal year	Changes
I Assets section			
1. Current assets			
Cash and deposit	26,745,026	42,138,558	△ 15,393,532
Accounts receivables	3,582,797	2,675,121	907,676
Prepaid expences	473,977	1,243,524	△ 769,547
Advances paid	1,223,664	65,647	1,158,017
Total current assets	32,025,464	46,122,850	△ 14,097,386
2. Non-current assets			
(1)Specified assets			
Initial support reserved assets	139,443,050	158,613,781	△ 19,170,731
Cash and deposit	(127,446,232)	(140,989,470)	
Suspence payments	(11,996,818)	(17,624,311)	
Total specified assets	139,443,050	158,613,781	△ 19,170,731
(2)Other non-current assets			
Buildings and accessory equipments	1,050,442	1,211,581	△ 161,139
Utensil equipments	19,396,515	2,785,629	16,610,886
Construction account	0	19,998,360	△ 19,998,360
Deposits	4,617,106	4,617,106	0
Deposirs received	10,000	0	10,000
Total other non-current assets	25,074,063	28,612,676	△ 3,538,613
Total non-current assets	164,517,113	187,226,457	△ 22,709,344
Total assets	196,542,577	233,349,307	△ 36,806,730
II Liabilities section			
1. Current liabilities			
Account payable	30,747,356	5,496,381	25,250,975
Consumption taxes payable	766,600	15,500	751,100
Deposits received	246,345	0	246,345
Total current liabilities	31,760,301	5,511,881	26,248,420
2. Fixed liabilities			
Total Fixed liabilities	0	0	0
Total liabilities	31,760,301	5,511,881	26,248,420
III Total net assets section			
1. Designated net assets			
Government grants	107,187,431	141,943,704	△ 34,756,273
Private grants	0	11,362,886	△ 11,362,886
Donations received	1,562,539	0	1,562,539
Total designated net assets	108,749,970	153,306,590	△ 44,556,620
2. General net assets	56,032,306	74,530,836	△ 18,498,530
Total net assets	164,782,276	227,837,426	△ 63,055,150
Total net assets and liabilities	196,542,577	233,349,307	△ 36,806,730

Net Assets Variation Statement
from 1-Sep-2017 to 31-Aug-2018

(Unit:Yen)

item	Current fiscal year	Orevious fiscal year	Changes
I Changes in general net assets			
1. Changes in current profit			
(1)Current profit			
Operating profit			
Operating profit	8,734,032	0	8,734,032
Grants received			
Government grants received	84,000,000	84,000,000	0
Grants received transferred	129,850,065	205,079,569	△ 75,229,504
Donations received			
Donations received	2,743,620	1,058,000	1,685,620
Transferred donations	5,223,010		5,223,010
Miscellaneous profit			
Interest income	46,505	177,693	△ 131,188
Foreign exchange profit	0	3,553,401	△ 3,553,401
Miscellaneous profit	28,100	7,733	20,367
Total current profit	230,625,332	293,876,396	△ 63,251,064
(2)Current expenses			
Operating expenses			
Salary allowances	71,767,973	74,670,636	△ 2,902,663
Temporary employee wages	0	28,721	△ 28,721
Commuting allowances	896,245	1,065,838	△ 169,593
Legal welfare expenses	5,902,703	6,347,752	△ 445,049
Welfare expenses	60,149	499,573	△ 439,424
Travel and transportation expenses	31,912,493	44,110,791	△ 12,198,298
Communications and freight expenses	2,507,984	3,751,481	△ 1,243,497
Depreciation expenses	3,541,612	2,411,279	1,130,333
Consumables and fixtures expenses	1,730,151	2,078,284	△ 348,133
Consumables	1,048,046	2,663,027	△ 1,614,981
Repair and maintenance expenses	4,660	470,937	△ 466,277
Printing and publishing expenses	3,987,533	5,958,773	△ 1,971,240
Utilities and water expenses	1,211,620	1,264,094	△ 52,474
Rental expences	2,695,919	457,680	2,238,239
Insurances	805,827	862,581	△ 56,754
Gratuities	2,947,405	5,290,984	△ 2,343,579
Tax and dues	490,332	107,266	383,066
Training expences	122,040	9,800	112,240
Donation paid	12,490	224,993	△ 212,503
Outsourcing expenses	55,547,315	83,141,770	△ 27,594,455
Grants paid	22,730,656	17,499,525	5,231,131
Meeting expenses	4,054,118	7,361,420	△ 3,307,302
Office rent	8,988,615	9,354,140	△ 365,525
Miscellaneous dues	30,000	30,000	0
Relief supplies purchase expenses	14,331,754	38,510,929	△ 24,179,175
Handling charges paid	1,041,132	578,663	462,469
Foreing exchange profit and loss	1,091,772	0	1,091,772
Miscellaneous expenses	15,444	95,835	△ 80,391
Total operating expenses	239,475,988	308,846,772	△ 69,370,784
Administration expenses			
Salary allowances	3,870,218	3,552,310	317,908
Commuting allowances	40,993	40,398	595
Legal welfare expenses	363,264	357,103	6,161
Welfare expenses	640	114	526
Meeting expenses	1,885	7,527	△ 5,642
Communications and freight expenses	5,427	8,462	△ 3,035
Depreciation expenses	7,001	12,007	△ 5,006
Travel and transportation expenses	9	3,005	△ 2,996
Consumables	1,543	3,059	△ 1,516
Printing and publishing expenses	3,306	4,312	△ 1,006
Utilities and water expenses	11,851	17,866	△ 6,015
Rental expences	7,587	5,419	2,168
Insurances	197	281	△ 84
Tax and dues	452,606	435,264	17,342
Consulting fee	1,573,560	1,491,480	82,080
Outsourcing expenses	711,146	710,691	455
Office rent	132,140	178,017	△ 45,877
Handling charges paid	26,395	28,938	△ 2,543
Exchange loss	284,521	105,120	179,401
Miscellaneous expenses	2,065	322	1,743
Total administration expenses	7,496,354	6,961,695	534,659
Total current expenses	246,972,342	315,808,467	△ 68,836,125
Current variance for this period	△ 16,347,010	△ 21,932,071	5,585,061
Adjusted current variance for this period	△ 16,347,010	△ 21,932,071	5,585,061
2. Change in non-recurring profit			
(1)Non-recurring profit			
Total non-recurring profit	0	0	0
(2)Non-recurring expenses			
Net unrealized on government gains for prior periods	2,081,520	0	2,081,520
Total non-recurring expenses	2,081,520	0	2,081,520
Non-recurring variance for this period	△ 2,081,520	0	△ 2,081,520
Pre-tax general net assets variance for this period	△ 18,428,530	△ 21,932,071	3,503,541
Corporation and resident taxes	70,000	70,000	0
General Net Assets Variance for this period	△ 18,498,530	△ 22,002,071	3,503,541
Opening Balance of General Net Assets	74,530,836	96,532,907	△ 22,002,071
Ending Balance of General Net Assets	56,032,306	74,530,836	△ 18,498,530

II	Change in designated net assets			
	Grants received			
	Government grants received	114,168,357	58,743,636	55,424,721
	Refunds of government grants for prior periods	△ 33,097,186	0	△ 33,097,186
	Private grants received	2,659,735	26,734,441	△ 24,074,706
	Total grants received	83,730,906	85,478,077	△ 1,747,171
	Donations received			
	Donations received	6,785,549	0	6,785,549
	Transfer to general net assets			
	Transfer to general net assets	△ 135,073,075	△ 205,079,569	70,006,494
	Designated net assets variance for this period	△ 44,556,620	△ 119,601,492	75,044,872
	Opening balance of designated net assets	153,306,590	272,908,082	△ 119,601,492
	Ending balance of designated net assets	108,749,970	153,306,590	△ 44,556,620
III	Ending total net assets	164,782,276	227,837,426	△ 63,055,150

Note of the Financial Statement

1. Important accounting policy
 (1) Depreciation method of non-current assets
 Depending on the declining balance method.
 (2) Accounting for consumption taxes
 Depending on the tax included accounting method.

2. Variance for permanent property and specified assets and their balance
 Variance for permanent property and specified assets and their balance are as follows.

(Unit : Yen)

Item	Previous ending balance	Current increment	Current diminution	Current ending balance
Specified assets				
Initial support reserved assets	158,613,781	154,306,721	173,477,452	139,443,050
Total	158,613,781	154,306,721	173,477,452	139,443,050

3. Breakdown of permanent property and specified assets' revenue sources
 Breakdown of permanent property and specified assets' revenue sources are as follows.

(Unit : Yen)

item	current ending balance	(Applied from designated net assets)	(Applied from general net assets)	(Corresponding to liabilities)
Specified assets				
initial support	139,443,050	108,749,970	0	30,693,080
合計	139,443,050	108,749,970	0	30,693,080

4. Acquisition of non-current assets, depreciation total and ending balance
 Acquisitions of non-current assets, depreciation total and ending balance are as follows.

(Unit: Yen)

Item	Acquisition	Depreciation total	Current ending balance
Buildings and accessory equipments	1,686,580	636,138	1,050,442
Utensils and equipments	26,364,848	6,968,333	19,396,515
Total	28,051,428	7,604,471	20,446,957

5. Breakdown of grants and deliverer, and this periods' variance and balance
 Breakdown of grants and deliverer, and this periods' variance and balance are as follows.

(Unit: Yen)

Type of grants etc.	Deliverer	Previous ending balance	Current increment	Current diminution	Current ending	Revision on the balance sheet
Grants and subsidies						
Government grants	MOFA (Emergency relief funds)	59,922,701	20,000,000	29,376,819	50,545,882	Designated net assets
	MOFA (Measures for epidemic diseases)	23,202,479		23,202,479	0	
	MOFA (1st year for Philippines)	4,412,230		4,412,230	0	*1
	MOFA (2nd year for Philippines)	3,208,619		3,208,619	0	*1
	MOFA (3rd year for Philippines)		39,249,436	10,991,589	28,257,847	Designated net assets
	MOFA (1st year for Indonesia)	8,888,560		8,888,560	0	*1
	MOFA (2nd year for Indonesia)	7,788,891		7,788,891	0	*1
	MOFA (2nd year for Sri Lanka)	6,543,812		6,543,812	0	*1
	MOFA (3rd year for Sri Lanka)	27,976,412		27,976,412	0	*2
	MOFA (4th year for Sri Lanka)		907,676	907,676	0	
	MOFA (1st year for Bangladesh)	0	54,011,245	25,627,543	28,383,702	Designated net assets
Private grants	KDR (Korea)	5,013,880	159,735	5,173,615	0	
	The Sasakawa Foundation	6,349,006	2,500,000	8,849,006	0	
Total		153,306,590	116,828,092	162,947,251	107,187,431	

*1 These Current diminutions are the refund of the grants.

*2 This Current diminution is included 25,721,338 yen by executed tasks and 2,255,074 yen by the refund of the grants.

6. Breakdown of designated net assets transferred to general net assets
 Breakdown of designated net assets transferred to general net assets are as follows.

(Unit: Yen)

Description	Amount
Amount transferred to ordinary profit	
Delisting amount by accomplishing objectives	135,073,075
Total	135,073,075

7. Note of asset retirement obligations

Based on the lease agreement of the head office, we have obligation to restore the site to its original condition at the time of leaving the office, but the period of use of the leased assets related to the obligation is not clear, and we have no plan to move the head office in near future. It is not possible for us to rationally estimate the asset retirement obligation. Therefore, we do

Organization name: Asia Pacific Alliance for Disaster Management

Attachment of detailed statement

1. Important non-current assets account
Omitted since it is noted in the financial statement.