

Financial Statements

The 16th term

**From July 1, 2018
To June 30, 2019**

**Statement of Activity
Balance Sheet
List of Assets and Liabilities**

**Specified non-profit organization
Habitat for Humanity Japan**

Statement of Activity

For the year ended June 30, 2019

Specified non-profit organization Habitat for Humanity Japan

Unit in Japanese Yen

Account	Amount		
I Ordinary income			
1 Membership fees			
Membership fees, Full members	144,000		
Membership fees, Supporting members	1,675,000	1,819,000	
2 Donations			
Donations	23,245,998	23,245,998	
3 Grants			
Government Grants	2,979,000		
Private Grants	500,000	3,479,000	
4 Project revenue			
GV (Global Village volunteer program) project	78,496,620	78,496,620	
5 Other income			
Interests income	1,548		
Foreign exchange gain	104,752		
Others	540,551	646,851	
Total ordinary income			107,687,469
II Ordinary expenses			
1 Project expenses			
1) Personnel expenses			
Salaries and allowances	18,636,450		
Legal welfare expenses	2,896,077		
Welfare expenses	42,669		
Commutation	1,335,441		
Training	146,106		
Total personnel expenses	23,056,743		
2) Other expenses			
Construction	2,276,948		
Donations	60,747,067		
Insurance	47,951		
Rents	3,050,667		
Utilities	217,543		
Supplies	366,830		
Depreciation	357,577		
Travel expenses	3,623,417		
Meeting expenses	12,052		
Communication	687,478		
Postage and freight	113,014		
Advertisement	415,172		
Outsourcing expenses	941,920		
Subscriptions	864		
Bank charges	331,404		
Membership fees	157,333		
Total other expenses	73,347,237		
Total project expenses		96,403,980	
2 Administrative expenses			
1) Personnel expenses			
Salaries and allowances	4,028,228		
Legal welfare expenses	631,756		
Welfare expenses	25,828		
Commutation	133,647		
Training	63,323		
Total personnel expenses	4,882,782		
2) Other expenses			
Insurance	5,792		
Rents	469,333		
Utilities	33,468		
Supplies	33,140		
Depreciation	41,606		
Travel expenses	6,122		
Meeting expenses	54,784		

Communication	40,055		
Postage and freight	4,925		
Management fee	2,962,970		
Outsourcing expenses	533,628		
Professional fees	1,296,000		
Sundry taxes	2,800		
Bank charges	99,314		
Membership fees	33,467		
Total other expenses	5,617,404		
Total administrative expenses		10,500,186	
Total ordinary expenses			106,904,166
Change in ordinary income and expenses			783,303
Change in net assets before taxes			783,303
Income taxes			0
Net assets brought forward from previous year			25,213,163
Net assets carried forward to next year			25,996,466

Balance Sheet

As of June 30, 2019

Specified non-profit organization Habitat for Humanity Japan

Unit in Japanese Yen

Account	Amount	
I Assets		
1 Current assets		
Cash and deposits	29,344,092	
Prepaid expenses	276,517	
Accounts receivable	6,545,880	
Total current assets		36,166,489
2 Fixed assets		
(1) Tangible fixed assets		
Buildings	432,398	
Equipment	467,331	
Total tangible fixed assets	899,729	
(2) Investment and other assets		
Security deposit	1,000,000	
Guarantee deposit	1,400,000	
Total investment and other assets	2,400,000	
Total fixed assets		3,299,729
Total assets		39,466,218
II Liabilities		
1 Current liabilities		
Accrued expenses	5,192,033	
Advances received	7,046,000	
Deposit received	1,231,719	
Total current liabilities		13,469,752
2 Fixed liabilities		
Total fixed liabilities		0
Total liabilities		13,469,752
III Net assets		
Net assets brought forward from previous year		25,213,163
Change in net assets		783,303
Total net assets		25,996,466
Total liabilities and net assets		39,466,218

List of Assets and Liabilities

As of June 30, 2019

Specified non-profit organization Habitat for Humanity Japan

Unit in Japanese Yen

Account	Amount	
I Assets		
1 Current assets		
Cash and deposits		
Saving account- MUFG Bank	27,739,050	
Saving account- MUFG Bank (in USD)	301,994	
Saving account- SMBC	299,388	
Japan Post Bank	1,003,660	
Prepaid expenses	276,517	
Accounts receivable	6,545,880	
Total current assets		36,166,489
2 Fixed assets		
(1) Tangible fixed assets		
Building facilities		
Electrical & Telephone work	432,398	
Office equipments		
Telephone system	186,645	
Computers (3 laptops)	280,686	
Total tangible fixed assets	899,729	
(2) Investment and other assets		
Security deposit	1,000,000	
Guarantee deposit	1,400,000	
Total investment and other assets	2,400,000	
Total fixed assets		3,299,729
Total assets		39,466,218
II Liabilities		
1 Current liabilities		
Accrued expenses	5,192,033	
Advances received	7,046,000	
Deposit received	1,231,719	
Total current liabilities		13,469,752
2 Fixed liabilities		
Total fixed liabilities		0
Total liabilities		13,469,752
Total net assets		25,996,466

Notes to Financial Statements

1 Significant accounting policies

The accompanying financial statements of Habitat for Humanity Japan are prepared on the basis of Non-Profit Organization Accounting Principles (Issued on July 20, 2010 and last amended on December 12, 2017 by the Council to Establish Accounting Principles for Non-Profit Organizations).

- (1) Depreciation method of fixed assets
Fixed assets are depreciated by the straight line method.
- (2) Accounting of receiving physical services like facilities use
Not applicable.
- (3) Offer of services from volunteers
Not applicable.
- (4) Consumption tax
Transactions subject to consumption taxes are recorded at amounts inclusive of consumption taxes.

2 List of donations, etc. with donor-imposed restrictions that limit the use of the funds

List of donations, etc. with donor-imposed restrictions that limit the use of the funds (status of increase/decrease in net assets and fund balance) is as below. There is the fund of JPY 500,000 with donor-imposed restrictions out of the net assets of JPY 25,996,466. Thus the amount of the net assets without donor-imposed restrictions is JPY 25,496,466.

(Unit: JPY)

Name of grants, subsidies	Subsidizer	Beginning balance	Increase for the year	Decrease for the year	Ending balance	Remarks
Distribution of bedding sets for the low-income elderly and disabled people within the Tokyo Metropolitan area	Morimura Houmeikai Foundation	794,943	0	794,943	0	
Subsidies for housing support corporations	Ministry of Land, Infrastructure, Transport and Tourism	0	2,979,000	2,979,000	0	
Habitat Leadership Academy Youth Coach Training	Dentsu Ikuieikai Foundation	0	500,000	0	500,000	
Total		794,943	3,479,000	3,773,943	500,000	

3 Breakdown of change in fixed assets

(Unit: JPY)

Account	Acquisition cost beginning	Acquisition	Disposition	Acquisition cost ending	Accumulated depreciation	Net book value
Tangible fixed assets						
Buildings	522,504	0	0	522,504	△ 90,106	432,398
Equipment	1,795,512	421,029	0	2,216,541	△ 1,749,210	467,331
Investments and other assets						
Security deposit	1,000,000	0	0	1,000,000	-	1,000,000
Guarantee deposit	1,000,000	1,400,000	1,000,000	1,400,000	-	1,400,000
Total	4,318,016	1,821,029	1,000,000	5,139,045	△ 1,839,316	3,299,729

4 Transactions with officers and their relatives

Transactions with officers and their relatives are as follows.

(Unit: JPY)

Account	Amount recorded	Transactions with officers and their relatives
(Statement of Activity)		
Donations	23,245,998	60,000
Total	23,245,998	60,000

5 Other items necessary to clarify the situation of assets, liabilities and net assets and the circumstances of change in net assets

• Allocation method of Project expenses and Administration expenses

Amongst the project expenses and common expenses between project expenses and administration expenses, compensations and fringes are allocated based on occupation.

Independent Auditors' Report
(English Translation)

August 29, 2019

Mrs. Cecilia Birgitta Melin, Chair of the Board of Directors
Specified non-profit organization Habitat for Humanity Japan

Sohken Audit Corporation
Atsushi Watanabe, CPA *seal*
Representative and Engagement Partner
Yohei Awaji, CPA *seal*
Representative and Engagement Partner

We have audited the accompanying financial statements, which comprise the balance sheet, statement of activity, notes to financial statements, and the list of assets and liabilities of Specified non-profit organization Habitat for Humanity Japan (the Company) for the period from July 1, 2018 through June 30, 2019.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of Specified Non-Profit Organization Accounting Principles, and for designing and operating such internal control as management determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in Japan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Audit Opinion

In our opinion, the financial statements referred to above is prepared, in all material respects, in accordance with the basis of Specified Non-Profit Organization Accounting Principles.

Conflicts of Interest

Our firm and the engagement partners do not have any interest in the Company for which disclosure is required under the provisions of the Certified Public Accountants Act.

独立監査人の監査報告書

2019年8月29日

特定非営利活動法人ハビタット・フォー・ヒューマニティ・ジャパン

理事長 セシリア・ビルギッタ・メリン 殿

監査法人 双 研 社

代表社員

業務執行社員

代表社員

業務執行社員

公認会計士

公認会計士

渡辺 篤

淡路 洋平



当監査法人は、特定非営利活動法人ハビタット・フォー・ヒューマニティ・ジャパンの2018年7月1日から2019年6月30日までの2018年度（FY19：2018年7月～2019年6月）の財務諸表等、すなわち、貸借対照表、活動計算書、財務諸表の注記及び財産目録について監査を行った。

財務諸表等に対する理事者の責任

理事者の責任は、NPO 法人会計基準に準拠して財務諸表等を作成することにある。これには、不正又は誤謬による重要な虚偽表示のない財務諸表等を作成するために理事者が必要と判断した内部統制を整備及び運用することが含まれる。

監査人の責任

当監査法人の責任は、当監査法人が実施した監査に基づいて、独立の立場から財務諸表等に対する意見を表明することにある。当監査法人は、我が国において一般に公正妥当と認められる監査の基準に準拠して監査を行った。監査の基準は、当監査法人に財務諸表等に重要な虚偽表示がないかどうかについて合理的な保証を得るために、監査計画を策定し、これに基づき監査を実施することを求めている。

監査においては、財務諸表等の金額及び開示について監査証拠を入手するための手続が実施される。監査手続は、監査人の判断により、不正又は誤謬による財務諸表等の重要な虚偽表示のリスクの評価に基づいて選択及び適用される。財務諸表監査の目的は、内部統制の有効性について意見表明するためのものではないが、監査人は、リスク評価の実施に際して、状況に応じた適切な監査手続を立案するために、財務諸表等の作成に関連する内部統制を検討する。また、監査には、理事者が採用した会計方針及びその適用方法並びに理事者によって行われた見積りの評価も含め財務諸表等の表示を検討することが含まれる。

当監査法人は、意見表明の基礎となる十分かつ適切な監査証拠を入手したと判断している。

監査意見

当監査法人は、上記の財務諸表等が、すべての重要な点において、NPO 法人会計基準に準拠して作成されているものと認める。

利害関係

法人と当監査法人又は業務執行社員との間には、公認会計士法の規定により記載すべき利害関係はない。

以 上