

CARING FOR YOUNG REFUGEES, SPECIFIED NON-PROFIT CORPORATION

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FINANCIAL STATEMENTS

FOR THE YEARS ENDED MARCH 31, 2015 AND 2014

Activity Statements

Caring for Young Refugees, Specified Non-profit Corporation

For the years ended March 31, 2015 and 2014

	Yen		Dollars
	2015	2014	2015
Ordinary revenue			
Membership fees	¥1,949,000	¥2,171,000	\$16,114
Donation income	24,179,708	28,478,820	199,915
Business revenue	10,918,843	12,079,401	90,276
Subsidy income	5,589,562	8,102,904	46,214
Other	1,196,007	517,012	9,888
Total ordinary revenue	43,833,120	51,349,137	362,407
Ordinary expense			
Project expense			
Personnel expenses for projects			
Personnel expenses for projects	18,681,200	21,452,437	154,454
Retirement benefit expenses	279,661		2,312
Total Personnel expenses for projects	18,960,861	21,452,437	156,766
Other expenses for projects			
Cost of sales	4,374,208	4,105,136	36,165
Printing	2,324,040	228,205	19,215
Equipment support	1,326,936	1,469,861	10,971
Nursery school lunch	1,613,925	1,045,953	13,344
Training	3,945,909	7,317,031	32,624
Publicity	62,477	105,461	517
Public relations costs	15,205		126
meeting		34,429	
Travel and transportation	750,884	1,111,667	6,208
Communication	511,403	946,514	4,228
Scholarship	107,752		891
Sales-related expenses	444,761	875,186	3,677
Equipment and consumables	1,186,026	819,595	9,806
Various fee	965,965	33,333	7,987
Commission paid	124,777	84,681	1,032
Vehicle expenses	667,907	666,462	5,522
Rent, etc	1,879,946	2,039,159	15,543
Taxes and dues	19,400	135,200	160
Depreciation	193,286	194,663	1,598
Insurance	3,621		30
Total other expenses for projects	20,518,428	21,212,536	169,644
Total project expenses	39,479,289	42,664,973	326,410
Administrative expense			
Personnel expenses for administration			
Personnel expenses for administration	6,354,874	7,196,800	52,541
Retirement benefit expenses	541,334	788,334	4,476
Total personnel expenses for administration	6,896,208	7,985,134	57,017
Other expenses for administration			
Printing	66,423	28,192	549
Training		10,000	
Public relations costs	75,000	79,238	620
meeting	141,996	63,268	1,174
Travel and transportation	492,986	652,380	4,076
Communication	1,606,840	545,333	13,285
Equipment and consumables	1,800,437	885,651	14,886
Various fee	22,274	22,337	184

Commission paid	670,261	608,944	5,542
Rent, etc	2,028,185	2,672,328	16,769
Taxes and dues	14,800	76,350	122
Specialist consultation fee	171,400	259,000	1,417
Depreciation	70,771	105,000	585
Insurance	181,246		1,499
Subsidy repayments	58,435		483
Total other expenses for administration	7,401,054	6,008,021	61,191
Total administrative expense	14,297,262	13,993,155	118,208
Total ordinary expense	53,776,551	56,658,128	444,618
Ordinary loss	9,943,431	5,308,991	82,211
Special income			
Special income	2,990,310	3,882,981	24,724
Total special income	2,990,310	3,882,981	24,724
Special loss			
Special loss	1,865,478		15,424
Total special loss	1,865,478		15,424
Net decrease of this fiscal year	8,818,599	1,426,010	72,911
Net assets from the previous fiscal year	44,883,738	46,309,748	371,093
Net assets to the following fiscal year	¥36,065,139	¥44,883,738	\$298,182

The accompany notes are an integral part of these financial statements.

Balance Sheets

Caring for Young Refugees, Specified Non-profit Corporation

As of March 31, 2015 and 2014

ASSETS	Yen		Dollars
	2015	2014	2015
Current assets			
Cash and time deposits	¥30,022,168	¥41,304,730	\$248,220
Account receivable, trade	182,900	255,360	\$1,512
Inventories	8,515,679	3,923,852	\$70,407
Other	2,335,931	2,394,623	\$19,313
Total current assets	41,056,678	47,878,565	\$339,452
Non-current assets			
Tangible fixed asset	673,351	271,518	\$5,567
Intangible fixed asset	89,909		\$743
Rental deposit	420,000	828,571	\$3,473
Total non-current assets	1,183,260	1,100,089	\$9,783
Total assets	¥42,239,938	¥48,978,654	\$349,235
LIABILITIES AND NET ASSETS	Yen		Dollars
	2015	2014	2015
Current liabilities			
Accrued expenses	¥414,953	¥290,567	\$3,431
Deposit	41,998	277,265	\$347
Total current liabilities	456,951	567,832	\$3,778
Non-Current liabilities			
Accrued retirement benefits for employees	5,717,848	3,527,084	\$47,274
Total non-current liabilities	5,717,848	3,527,084	\$47,274
Total liabilities	6,174,799	4,094,916	51,052
Net assets			
Net assets from the previous fiscal year	44,883,738	46,309,748	\$371,094
Net decrease of this fiscal year	8,818,599	1,426,010	\$72,911
Total net assets	36,065,139	44,883,738	\$298,183
Total liabilities and net assets	¥42,239,938	¥48,978,654	\$349,235

The accompany notes are an integral part of these financial statements.

Inventory of property

Caring for Young Refugees, Specified Non-profit Corporation

As of March 31, 2015

	Yen	Dollars
	2015	2015
ASSETS		
Current assets		
Cash and time deposits		
Cash on hand	¥111,604	\$923
Bank of Tokyo-Mitsubisi UFJ Ltd. Ordinary deposits	7,583,566	62,700
Bank of Tokyo-Mitsubisi UFJ Ltd. Time deposit	10,846,597	89,678
Mizuho Bank, Ltd. Ordinary deposit	3,719,417	30,752
CAMBODIAN COMMERCIAL BANK Ltd. Savings accounts (\$27,215.68)	3,291,737	27,216
CAMBODIA ASIA BANK Savings account (\$13,843.79)	1,674,406	13,844
ACLEDA Bank Plc. Current account (\$2,138.00)	258,591	2,138
Japan Post Bank Co., Ltd. Ordinary deposit	10,227	84
Japan Post Bank Co., Ltd. Transfer deposit	526,023	4,349
Japan Post Bank Co., Ltd. TEIGAKU deposit	2,000,000	16,536
Account receivable,trade		
Hosoo Ltd.	181,900	1,504
Bank of Tokyo-Mitsubisi UFJ Ltd.	1,000	8
Inventories		
Textile products (Tokyo office)	1,342,263	11,098
Textile products (Phnom Penh office)	5,208,439	43,063
Textile materials (Phnom Penh office)	1,943,878	16,072
Stamp (Tokyo office)	21,099	174
Other		
Petty cash in Cambodia (Phnom Penh office,etc) (\$6,928.63)	838,018	6,929
Office rent for April (Tokyo Office)	105,000	868
Loans for villege people (Phnom Penh office) (\$5,000)	604,750	5,000
Loans for childminders (Phnom Penh office) (\$6,500)	786,175	6,500
Provisional payment of withholding resident tax	1,988	16
Total current assets	41,056,678	339,452
Non-current assets		
Tangible fixed asset		
Buildings & furnitures		
Renovation of Lavatory (Tokyo Office)	234,703	1,940
Vehicles		
VIGO、 PRADO (Phnom Penh office)	78,232	647
Fixtures		
Two personal computers (Tokyo Office)	360,416	2,980
Intangible fixed asset		
Anti-virus software	89,909	743
Investments and other assets		
Rent deposit (Tokyo office)	420,000	3,473
Total non-current assets	1,183,260	9,783
Total assets	42,239,938	349,235
LIABILITIES		
Current liabilities		
Accrued expenses		
Accrued salary of employees (Tokyo office)	¥355,446	2,939
Accrued social insurance premium (Tokyo office)	49,247	407
Accrued fare (Tokyo office)	10,260	85
Deposit		
Income tax deposits from employees (Tokyo office)	41,998	347
Total current liabilities	456,951	3,778
Non-Current liabilities		
Accrued retirement benefits for employees (Tokyo office)	3,642,709	30,117
Accrued retirement benefits for employees (Phnom Penh office)	2,075,139	17,157
Total non-current liabilities	5,717,848	47,274
Total liabilities	6,174,799	51,052
NET ASSETS	¥36,065,139	\$298,183

The accompany notes are an integral part of these financial statements.

Notes to Financial Statements

Caring for Young Refugees, Specified Non-profit Corporation
For the year ended March 31, 2015

1. Summary of Significant Accounting Policies

The translation of Japanes yen amounts into U.S. dollars in accompanying financial statements

The translation of Japanes yen amounts into U.S. dollars in accompanying financial statements are included solely for the convenience of readers outside Japan, using the prevailing exchange rate on March 31, 2015, which was ¥120.95 to U.S. \$1.

The accompanying financial statements have been prepared in conformity with the NPO accounting principles generally accepted in Japan.

(1) Depreciation for fixed assets

Depreciation for buildings & furnitures in Tokyo office is calculated using the straight-line method.

Depreciation for vehicles in Phnom Penh office is calculated using the declining-balance method.

Depreciation for intangible asset-software in Tokyo office is calculated using the straight-line method.

(2) Accounting principles of allowance

• Reserve for Employees' Retirement Benefits

In the calculation of retirement benefits of employees, the simplified method is adopted, by which total payments pertaining to retirement benefits as required for personal reasons as of the end of the term are treated as retirement benefit obligations.

(3) Provision of services by volunteers

Provision of services by volunteers is noted in "3. Breakdown of the provision of services by volunteers needed in calculating the cost of activities".

(4) Accounting treatment for Consumption Taxes

Consumption taxes are included in the revenue and expense accounts which are subject to such taxes.

2. Statement of activities by type of business

See attachment.

3. Breakdown of the provision of services by volunteers needed in calculating the cost of activities

Yen		
Year ended March 31, 2015		
Content	Amount	Calculation method
	(Yen)	
Volunteer at the office (Every Wednesday)	¥511,488	Unit price has been calculated by ¥ 888 per hour, minimum wage of March 31, 2015 in Tokyo.
Textile shop sales volunteer	74,592	
"Chokkin fundraising" support	170,496	
Student volunteers	341,880	
Total	¥1,098,456	

Dollars		
Year ended March 31, 2015		
Content	Amount	Calculation method
	(U.S. dollars)	
Volunteer at the office (Every Wednesday)	\$4,229	Unit price has been calculated by \$7.34 per hour, minimum wage of March 31, 2015 in Tokyo.
Textile shop sales volunteer	617	
"Chokkin fundraising" support	1,410	
Student volunteers	2,826	
Total	\$9,082	

4. Breakdown of donations, etc., etc. which are constrained the way to spend money.

Breakdown of major grants, donations, etc., etc. which are constrained the way to spend money.

The net assets of the corporation is ¥ 36,065,139, of which 1,740,904 yen, have been identified the way of usage as described

Therefore the net assets that the way of usage has not been constraint is 34,324,235 yen.

Yen					
Year ended March 31, 2015					
Content	Balance as of April 1, 2014	Inflows during the period	Outflows during the period	Balance as of March 31, 2015	Remarks
(Yen)					
THE JAPAN INTERNATIONAL COOPERATION FOUNDATION's grant	¥0	¥1,155,400	¥1,155,400	¥0	We used the grant to establish the indigo technology in Cambodia.
Independent administrative agency Management Organization for Postal Savings and Postal Life Insurance's "FY2014 International Volunteer Savings donation distribution business"'s grant	0	2,134,162	2,134,162	0	For the enhancement of pre-school education in Cambodia, we used the grant to hold workshops for childminders and distribute educational materials to the "government-pre-schools" and the "government-community-pre-schools".
JAPANES TRADE UNION CONFEDERATION "Donation of Union Love" headquarters grant	0	1,600,000	1,600,000	0	We used the grant to produce of and distribute child care teaching materials and to train childminders in Cambodia.
FUKUOKA PREFECTURAL HQ of ALL-JAPAN PREFECTURAL AND MUNICIPAL WORKERS UNION's grant	0	700,000	0	700,000	It is scheduled to be used soy milk distribution business to the nursery that the Cambodian NGO "Khemara" operated and to open and manage one of the "Village Pre-Schools"
Donations for school meals	0	1,112,830	1,112,830	0	We used the donations to feed meals for pre-school children in Cambodia.
"Chokkin fundraising"'s donetions	0	3,423,000	3,423,000	0	We used the donations to produce of and distribute play equipment (dolls&balls) and to train childminders in Cambodia.
"Village Pre-Schools" donations	0	2,988,940	2,988,940	0	We used the donations for the operation of "Village Pre-Schools" in Cambodia.

"Beung Kyang nursery" & "Prey Tatouch nursery" donations	0	728,000	728,000	0	We used the donation to pay childminders' salary and lunch expenses for the children of Beung Kyang nursery and Prey Tatouch nursery in Cambodia.
Nichiren syu's "ANNON FUND"'s donation	0	400,000	0	400,000	We will use the donation to support Trapeang Svay elementary school lunch expenses etc. in Cambodia.
Nichiren syu's "ANNON FUND"'s donation	0	129,000	0	129,000	We will use the donation to support drinking water provision plan to "YAMAYURI nursery".
Donations for childcare	0	2,197,797	2,197,797	0	We used the donations to operate the nurseries in Cambodia and improve the environments of them.
Donations for textile training	0	364,736	364,736	0	We used the donations to run textile training in Cambodia.
Earthquake fundraising donations	0	2,114,234	1,602,330	511,904	We used the donations for childcare support activities in the damaged areas by Tohoku Earthquake.

Total	¥0	¥19,048,099	¥17,307,195	¥1,740,904
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Dollars

Year ended March 31, 2015

Content	Balance as of April 1, 2014	Inflows during the period	Outflows during the period	Balance as of March 31, 2015	Remarks
(U.S. dollars)					
THE JAPAN INTERNATIONAL COOPERATION FOUNDATION's grant	\$0	\$9,553	\$9,553	\$0	We used the grant to establish the indigo technology in Cambodia.
Independent administrative agency Management Organization for Postal Savings and Postal Life Insurance's "FY2014 International Volunteer Savings donation distribution business"'s grant	0	17,645	17,645	0	For the enhancement of pre-school education in Cambodia, we used the grant to hold workshops for childminders and distribute educational materials to the "government-pre-schools" and the "government-community-pre-schools".

JAPANES TRADE UNION CONFEDERATION "Donation of Union Love" headquarters grant	0	13,229	13,229	0	We used the grant to produce of and distribute child care teaching materials and to train childminders in Cambodia.
FUKUOKA PREFECTURAL HQ of ALL-JAPAN PREFECTURAL AND MUNICIPAL WORKERS UNION's grant	0	5,788	0	5,788	It is scheduled to be used soy milk distribution business to the nursery that the Cambodian NGO "Khemara" operated and to open and manage one of the "Village Pre-Schools"
Donations for school meals	0	9,201	9,201	0	We used the donations to feed meals for pre-school children in Cambodia.
"Chokkin fundraising"'s donetions	0	28,301	28,301	0	We used the donations to produce of and distribute play equipment (dolls&balls) and to train childminders in Cambodia.
"Village Pre-Schools" donations	0	24,712	24,712	0	We used the donations for the operation of "Village Pre-Schools" in Cambodia.
"Beung Kyang nursery" & "Prey Tatouch nursery" donations	0	6,019	6,019	0	We used the donation to pay childminders' salary and lunch expenses for the children of Beung Kyang nursery and Prey Tatouch nursery in Cambodia.
Nichiren syu's "ANNON FUND"'s donation	0	3,307	0	3,307	We will use the donation to support Trapeang Svay elementary school lunch expenses etc. in Cambodia.
Nichiren syu's "ANNON FUND"'s donation	0	1,067	0	1,067	We will use the donation to support drinking water provision plan to "YAMAYURI nursery".
Donations for childcare	0	18,171	18,171	0	We used the donations to operate the nurseries in Cambodia and improve the environments of them.
Donations for textile training	0	3,016	3,016	0	We used the donations to run textile training in Cambodia.
Earthquake fundraising donations	0	17,480	13,248	4,232	We used the donations for childcare support activities in the damaged areas by Tohoku Earthquake.
Total	\$0	\$157,489	\$143,095	\$14,394	

5. Changes in fixed assets

Yen						
Year ended March 31, 2015						
Accounts	Balance as of April 1, 2014 Acquisition cost	Acquisition	Decrease	Balance as of March 31, 2015 Acquisition cost	Accumulated depreciation	Balance as of March 31, 2015 Book value
(Yen)						
Tangible fixed assets						
Buildings & furnitures (Renovation of Lavatory) (Tokyo Office)	¥0	¥247,120		¥247,120	¥12,417	¥234,703
Vehicles (Two platform) (Phnom Penh office)	5,930,212			5,930,212	5,851,980	78,232
Fixtures (Two PCs) (Tokyo Office)	0	402,904		402,904	42,488	360,416
Intangible assets						
Software	525,000	105,775		630,775	540,866	89,909
Investments and other assets						
Rental deposit	828,571	420,000	828,571	420,000		420,000
Total	¥7,283,783	¥1,175,799	¥828,571	¥7,631,011	¥6,447,751	¥1,183,260

Dollars						
Year ended March 31, 2015						
Accounts	Balance as of April 1, 2014 Acquisition cost	Acquisition	Decrease	Balance as of March 31, 2015 Acquisition cost	Accumulated depreciation	Balance as of March 31, 2015 Book value
(U.S. dollars)						
Tangible fixed assets						
Buildings & furnitures (Renovation of Lavatory) (Tokyo Office)		\$2,043		\$2,043	\$103	\$1,940
Vehicles (Two platform) (Phnom Penh office)	49,030			49,030	48,383	647
Fixtures (Two PCs) (Tokyo Office)		\$3,331		\$3,331	\$351	\$2,980
Intangible fixed assets						
Software	4,341	875		5,215	4,472	743
Investments and other assets						
Rental deposit	6,850	3,473	6,851	3,473	0	3,473
Total	\$60,221	\$9,722	\$6,851	\$63,092	\$53,309	\$9,783

6. Transactions with officers or with his close relatives

Yen		
Year ended March 31, 2015		
Accounts	Amounts recorded in the financial statements	Transactions with officers and their close relatives (internal number)
(Yen)		
(Activity Statement)		
Membership fees	¥1,949,000	¥50,000
Donation income	24,179,708	88,162
Business revenue	10,918,843	15,452
Specialist consultation fee	988,239	100,000
Total	¥38,035,790	¥253,614

Dollars		
Year ended March 31, 2015		
Accounts	Amounts recorded in the financial statements	Transactions with officers and their close relatives (internal number)
(U.S. dollars)		
(Activity Statement)		
Membership fees	\$16,114	\$413
Donation income	199,915	729
Business revenue	90,276	128
Specialist consultation fee	8,171	827
Total	\$314,476	\$2,097

7. In addition to the notes of the above, matters necessary to clarify the assets, liabilities and the net assets, as well as the status of the increase/decrease in net assets

• Pro rata method of project cost and administrative expenses

Tokyo office

The personnel expenses is allocated by percentage of engagement to "Public relations" department, "Textile sales" department, "Earthquake disaster support" department and "Administrative" department.

Before the office moving, the 30% of rent is allocated to "Textile sales" department and 70% of it is allocated to "Administrative" department.

After the office moving, the rent's is charged to "Administrative" department.

About the other common expenses, we have estimated the burden pro rata percentage of each department and allocated the expenses.

Phnom Penh office

About the personnel expenses and others of the office, the full amounts are allocated to "Childcare" department, "Textile training" department, and "Textile sales" department according to the each estimated burden pro rata.

Statement of activities by type of business
Caring for Young Refugees, Specified Non-profit Corporation
For the year ended March 31, 2015

	Yen							
	Total	Cambodia			Japan			Admini- stration
		Childcare	Textile training	Textile sales	Public relations	Textile sales	Earthquake disaster support	
Ordinary revenue								
Membership fees	¥1,949,000	¥0	¥0	¥0	¥0	¥0	¥0	¥1,949,000
Donation income	24,179,708	10,186,058	364,736	0	0	0	2,243,234	11,385,680
Business revenue	10,918,843	0	0	6,480,828	366,880	4,071,135	0	0
Subsidy income	5,589,562	4,434,162	1,155,400	0	0	0	0	0
Other	1,196,007	64,967	83,795	0	0	0	0	1,047,245
Total ordinary revenue	43,833,120	14,685,187	1,603,931	6,480,828	366,880	4,071,135	2,243,234	14,381,925
Ordinary expense								
(1)Personnel expenses								
Personnel expenses	25,036,074	5,249,651	3,336,149	3,394,050	3,513,490	2,571,841	616,019	6,354,874
Retirement benefit expenses	820,995	139,831	69,915	69,915	0	0	0	541,334
Total personnel expenses	25,857,069	5,389,482	3,406,064	3,463,965	3,513,490	2,571,841	616,019	6,896,208
(2)Other expenses								
Cost of sales	4,374,208	0	0	2,758,646	0	1,615,562	0	0
Printing	2,390,463	1,060,982	308	0	450,287	49,728	762,735	66,423
Equipment support	1,326,936	1,212,236	0	0	0	0	114,700	0
Nursery school lunch	1,613,925	1,549,419	0	0	0	0	64,506	0
Training	3,945,909	2,411,724	1,344,546	189,639	0	0	0	0
Publicity	62,477	25,987	14,493	21,997	0	0	0	0
Public relations costs meeting	90,205	0	0	15,205	0	0	0	75,000
Travel and transportation	141,996	0	0	0	0	0	0	141,996
Communication	1,243,870	290,571	166,609	174,345	47,220	37,489	34,650	492,986
Scholarship	2,118,243	245,909	96,135	115,840	3,078	40,721	9,720	1,606,840
Sales-related expenses	107,752	107,752	0	0	0	0	0	0
Equipment and consumables	444,761	6,165	555	396,349	95,194	13,759	0	1,800,437
Various fee	2,986,463	641,659	144,225	291,189	365,965	600,000	0	22,274
Commission paid	988,239	0	0	0	3,240	14,875	0	670,261
Vehicle expenses	795,038	18,095	10,091	78,476	0	0	0	0
Rent,etc	667,907	352,911	190,416	124,580	0	0	0	2,028,185
Taxes and dues	3,908,131	545,072	332,924	575,710	0	426,240	0	14,800
Specialist consultation fee	34,200	1,924	1,073	703	0	15,700	0	171,400
Depreciation	171,400	0	0	0	0	0	0	171,400
Insurance	264,057	90,339	69,938	33,009	0	0	0	70,771
Subsidy repayments	184,867	1,883	1,050	688	0	0	0	181,246
Total other expenses	58,435	0	0	0	0	0	0	58,435
Total ordinary expense	53,776,551	13,952,110	5,778,427	8,240,341	4,478,474	5,427,607	1,602,330	14,297,262
Ordinary profit or loss	(9,943,431)	733,077	(4,174,496)	(1,759,513)	(4,111,594)	(1,356,472)	640,904	84,663

Special income								
Special income	0	0	0	0	0	0	0	2,990,310
Total special income	2,990,310	0	0	0	0	0	0	2,990,310
Special expense								
Special expense	1,795,478	0	0	0	0	0	0	1,795,478
Total special expense	1,795,478	0	0	0	0	0	0	1,795,478
Net increase/(decrease) of this fiscal year before income taxes and resident Income taxes and resident taxes								
Net assets from the previous fiscal year	(8,748,599)	733,077	(4,174,496)	(1,759,513)	(4,111,594)	(1,356,472)	640,904	1,279,495
Net assets to the following fiscal year	44,883,738	0	0	0	0	0	0	44,883,738
	44,883,738	0	0	0	0	0	0	44,883,738
	¥36,065,139	¥733,077	(¥4,174,496)	(¥1,759,513)	(¥4,111,594)	(¥1,356,472)	¥640,904	¥46,093,233

U.S. dollars								
Total	Cambodia			Japan			Earthquake disaster support	Administration
	Childcare	Textile training	Textile sales	Public relations	Textile sales			
Ordinary revenue								
Membership fees	\$16,114	\$0	\$0	\$0	\$0	\$0	\$0	\$16,114
Donation income	199,915	84,217	3,016	0	0	0	18,547	94,135
Business revenue	90,276	0	0	53,583	3,033	33,660	0	0
Subsidy income	46,214	36,661	9,553	0	0	0	0	0
Other	9,888	537	693	0	0	0	0	8,658
Total ordinary revenue	362,407	121,415	13,261	53,583	3,033	33,660	18,547	118,908
Ordinary expense								
(1)Personnel expenses	0	0	0	0	0	0	0	0
Personnel expenses	206,995	43,403	27,583	28,062	29,049	21,264	5,093	52,541
Retirement benefit expenses	6,788	1,156	578	578	0	0	0	4,476
Total personnel expenses	213,783	44,560	28,161	28,640	29,049	21,264	5,093	57,017
(2)Other expenses	0	0	0	0	0	0	0	0
Cost of sales	36,165	0	0	22,808	0	13,357	0	0
Printing	19,764	8,772	3	0	3,723	411	6,306	549
Equipment support	10,971	10,023	0	0	0	0	948	0
Nursery school lunch	13,344	12,810	0	0	0	0	533	0
Training	32,624	19,940	11,117	1,568	0	0	0	0
Publicity	517	215	120	182	0	0	0	0
Public relations costs meeting	746	0	0	126	0	0	0	620
	1,174	0	0	0	0	0	0	1,174
Travel and transportation	10,284	2,402	1,378	1,441	390	310	286	4,076
Communication	17,513	2,033	795	958	25	337	80	13,285
Scholarship	891	891	0	0	0	0	0	0
Sales-related expenses	3,677	51	5	3,277	0	345	0	0

Equipment and consumables	24,692	5,305	1,192	2,408	787	114	0	14,886
Various fee	8,171	0	0	0	3,026	4,961	0	184
Commission paid	6,573	150	83	649	27	123	0	5,542
Vehicle expenses	5,522	2,918	1,574	1,030	0	0	0	0
Rent,etc	32,312	4,507	2,753	4,760	0	3,524	0	16,769
Taxes and dues	283	16	9	6	0	130	0	122
Specialist consultation fee	1,417	0	0	0	0	0	0	1,417
Depreciation	2,183	747	578	273	0	0	0	585
Insurance	1,528	16	9	6	0	0	0	1,499
Subsidy repayments	483	0	0	0	0	0	0	483
Total other expenses	230,835	70,795	19,614	39,491	7,978	23,611	8,155	61,191
Total ordinary expense	444,618	115,354	47,775	68,130	37,027	44,875	13,248	118,208
Ordinary profit or loss	(82,211)	6,061	(34,514)	(14,547)	(33,994)	(11,215)	5,299	700
Special income	0	0	0	0	0	0	0	0
Special income	0	0	0	0	0	0	0	24,724
Total special income	24,724	0	0	0	0	0	0	24,724
Special expense	0	0	0	0	0	0	0	0
Special expense	14,845	0	0	0	0	0	0	14,845
Total special expense	14,845	0	0	0	0	0	0	14,845
Net increase/(decrease) of this fiscal year before income taxes and resident	(72,332)	6,061	(34,514)	(14,547)	(33,994)	(11,215)	5,299	10,579
Income taxes and resident taxes	371,093	0	0	0	0	0	0	371,093
Net assets from the previous fiscal year	371,093	0	0	0	0	0	0	371,093
Net assets to the following fiscal year	\$298,182	\$6,061	(\$34,514)	(\$14,547)	(\$33,994)	(\$11,215)	\$5,299	\$381,093