

Statement of Financial Activities

Fiscal Year beginning 1 April 2018 and ending 31 March 2019

Certified Non-Profit Organization Human Rights Now

(Unit: Yen)

Account Item	Specified Non-Profit Activities	Other Activities	Total
INCREASE (DECREASE) IN GENERAL NET ASSETS			
I ORDINARY INCOME			
1. Membership Fees			
Regular memberships	3,573,000		3,573,000
Corporation memberships	2,400,000		2,400,000
Student memberships	39,297		39,297
Sponsored memberships	530,375		530,375
Monthly sponsors	534,000		534,000
2. Donation Income			
Individual Donation	3,738,578		3,738,578
Corporation Donation	177,504		177,504
Atonement Donation	600,000		600,000
VALUE BOOKS	212,442		212,442
Benefit One	86,600		86,600
Youth Festival Committee	1,100,000		1,100,000
Other Donation	132,254		132,254
Donation Transferred	5,673,003		5,673,003
3. Subsidies			
Public subsidies	1,583,646		1,583,646
4. Revenue			
Sales of goods		632,950	632,950
Sales of books		71,096	71,096
5. Other Income			
Participation fee to charity party	3,221,070		3,221,070
Youth Festival exhibition fee	56,000		56,000
Participation fee to other events	1,907,469		1,907,469
Miscellaneous income	354,404		354,404
Interest income	80		80
Foreign exchange gains	18,054		18,054
TOTAL ORDINARY INCOME	25,937,776	704,046	26,641,822
II ORDINARY EXPENSES			
1. Operating Expenses			
(1) Personnel expenses			
Directors' compensations	480,000	0	480,000
Salaries and allowance	6,610,821	19,069	6,629,890
Statutory welfare expenses	368,559	5,025	373,584
Total personnel expenses	7,459,380	24,094	7,483,474
(2) Other expenses			
Cost of goods sold	0	503,243	503,243
Training expenses	28,998	0	28,998
Lectures and events expenses	2,737,641	23,663	2,761,304
Traveling and transportation expenses	1,308,286	27,611	1,335,897
Communication expenses	86,335	8,766	95,101
Business consignments expenses	200,309	25,462	225,771
Rents	782,003	8,197	790,200
Utilities expenses	85,057	1,822	86,879
Supplies expenses	13,099	394	13,493
Taxes and dues	747	95	842
Shipping expenses	364,289	22,219	386,508
News and books expenses	8,936	17	8,953
Office supplies expenses	125,344	15,862	141,206
Advertising expenses	400,713	21,776	422,489
Commission fees	146,446	17,015	163,461
Membership fees	5,600	0	5,600
Compensations	50,000	0	50,000
Leases	0	0	0
Conference expenses	8,959	0	8,959
Insurance premiums	0	0	0
Miscellaneous expenses	15,398	0	15,398
Total other expenses	6,368,160	676,142	7,044,302
Total Operating Expenses	13,827,540	700,236	14,527,776
2. Administrative Expenses			
(1) Personnel expenses			
Directors' compensations	120,000	0	120,000
Sales and allowance	4,576,733	0	4,576,733
Statutory welfare expenses	653,365	0	653,365
Total personnel expenses	5,350,098	0	5,350,098
(2) Other expenses			
Training expenses	0	0	0
Lectures and events expenses	685,625	0	685,625
Traveling and transportation expenses	800,030	0	800,030
Communication expenses	242,574	0	242,574
Business consignments expenses	737,761	0	737,761
Rents	546,482	0	546,482
Utilities expenses	121,522	0	121,522
Supplies expenses	11,429	0	11,429
Taxes and dues	2,763	0	2,763
Shipping expenses	52,719	0	52,719
News and books expenses	517	0	517
Office supplies expenses	459,605	0	459,605
Advertising expenses	278,286	0	278,286
Commission fees	480,494	0	480,494
Membership fees	50,300	0	50,300
Compensations	712,800	0	712,800
Leases	67,500	0	67,500
Conference expenses	0	0	0
Insurance premiums	10,800	0	10,800
Miscellaneous expenses	200	0	200
Miscellaneous losses	89,802	0	89,802
Foreign exchange losses	6,367	0	6,367
Total other expenses	5,357,576	0	5,357,576
Total Administrative Expenses	10,707,674	0	10,707,674
TOTAL ORDINARY EXPENSES	24,535,214	700,236	25,235,450
Increase (Decrease) in Ordinary Profit	1,402,562	3,810	1,406,372
Transfer in Separate Accounts	3,810	-3,810	0
Increase (Decrease) in Net Assets before Tax Reduction	1,406,372	0	1,406,372
Income Taxes – Current			70,000
Increase (Decrease) in Net Assets			1,336,372
Accumulated Assets at Beginning of the Period			8,163,822
Accumulated Assets at End of the Period			9,500,194

Item	Specified Non-Profit Activities	Other Activities	Total
INCREASE (DECREASE) IN RESTRICTED NET ASSETS			
I DONATION INCOME (BEQUESTS・ONO FUND)	20,754,133		20,754,133
II TRANSFER TO ORDINARY NET ASSETS			
Post-Disaster Recovery Burma Fund	673,003		673,003
Ono Fund	5,000,000		5,673,003
Increase (Decrease) in Net Assets			15,081,130
Accumulated Assets at Beginning of the Period			1,900,000
Accumulated Assets at End of the Period			16,981,130

Balance Sheet for Specified Non-Profit Activities

Certified Non-Profit Organization
Human Rights Now

[Tax-included]
(Unit: Yen)

As of 31 March 2019

ASSETS		LIABILITIES AND NET ASSETS	
Item	Amount	Item	Amount
【Current Assets】		【Current Liabilities】	
Cash	504,406	Accounts payable	2,414,346
Transfer accounts	3,736,884	Advances received	2,703,885
Ordinary savings accounts	25,562,233	Deposits received	151,874
Supplies	801,972	Suspense receipt	155,812
Advances	22,291	Total Current Liabilities	5,425,917
Advances paid	309,493	Total Liabilities	5,425,917
Accounts receivable	236,100	Net Assets	
Total Current Assets	31,173,379	【Net Assets】	
【Noncurrent Assets】		Net assets	26,481,324
(Investments and other assets)		(Ordinary net assets)	9,500,194
Deposits	733,862	(Specified net assets)	16,981,130
Total investments and other assets	733,862	Total Net Assets	26,481,324
Total Noncurrent Assets	733,862	Total Net Assets	26,481,324
Total Assets	31,907,241	Total Liabilities and Net Assets	31,907,241

Inventory of Assets for Specified Non-Profit Activities

Certified Non-Profit Organization
Human Rights Now

[Tax-included]
(Unit : Yen)

As of 31 March 2019

《Assets》		
【Current Assets】		
Cash	504,406	
Transfer Accounts	3,736,884	
Japan Post Bank (General)	(3,010,760)	
Japan Post Bank (Future Lawyers Project)	(726,124)	
Ordinary Savings Accounts	25,562,233	
MUFG UFJ Bank ①	(1,109,089)	
MUFG UFJ Bank ②	(1,006,683)	
MUFG UFJ Bank ③	(13,862)	
MUFG UFJ Bank ④	(16,604,741)	
MUFG UFJ Bank (Foreign Currency)	(110)	
Japan Post Bank	(6,115,369)	
Rakuten Bank	(31,236)	
Pay-pal	(681,143)	
Supplies	801,972	
Goods	(106,308)	
Books	(695,664)	
Advances Paid	22,291	
Book replacement purchases	(19,080)	
Advanced Payment	309,493	
Rents for April	(290,000)	
Secretariat Communications Expenses	(19,493)	
Accounts Receivable	236,100	
Robot Payment	(222,000)	
Others	(14,100)	
Total Current Assets		31,173,379
【Noncurrent Assets】		
(Investments and Other Assets)		
Deposits	733,862	
Total Investments and Other Assets	733,862	
Total Current Assets		733,862
Total Assets		31,907,241
《Liabilities》		
【Current Liabilities】		
Accounts Payable	2,414,346	
Personnel Expenses	(1,125,533)	
Social Insurance Premiums	(490,028)	
Burma Transportation Expenses	(141,085)	
Rent of NY Office for 2018	(90,500)	
Operations Consignment Expenses	(97,200)	
Domestic Human Rights Education DVD Production Expenses	(470,000)	
Accounts Received	2,703,885	
Branch Membership after 2019	(790,000)	
Subsidies	(1,913,885)	
Deposits Received	151,874	
Withholding Tax	(123,846)	
Payments for Books	(28,028)	
Suspense Receipt	155,812	
Total Current Liabilities	5,425,917	
Total Liabilities		5,425,917
Net Assets		26,481,324

Appendix for Financial Statements

Certified Non-Profit Organization
Human Rights Now

1. Important Accounting Guidelines

The making of financial statements should be done according to The Standard of NPO Corporation Accounting (Released on 20 July 2010; updated on 12 December 2017; NPO Corporation Accounting Councils).

(1) Appraisal Standards and Methods of Inventories

The appraisal on inventories (supplies) is made on cost basis and separate accounts.

(2) Accounting on Sales Taxes

The accounting on sales taxes is in tax-included manner.

2. Details of Operating Expenses

The details of operating expenses are as follows:

(Unit: Yen)

Item	Children Rights	Women's Rights	Int'l Coop. HR Abuse Investigation Report	Overseas Human Rights Education	Total
(1) Personnel Expenses					
Directors' compensations	60,000	30,000	60,000	90,000	240,000
Salaries and allowance	1,271,312	1,271,312	381,393	1,271,312	4,195,329
Statutory welfare expenses	67,011	67,011	33,505	33,505	201,032
Total Personnel Expenses	1,398,323	1,368,323	474,898	1,394,817	4,636,361
(2) Other Expenses					
Cost of goods sold	0	0	0	0	0
Training expenses	0	0	0	0	0
Lectures and events expenses	576,570	151,415	0	885,000	1,612,985
Traveling and transportation expenses	75,606	134,359	0	752,774	962,739
Communication expenses	24,289	5,181	0	15,575	45,045
Business consignments expenses	59,079	15,759	0	47,373	122,211
Rents	54,648	54,648	54,648	54,648	218,592
Utilities expenses	12,151	12,151	12,151	12,151	48,604
Supplies expenses	914	244	0	10,733	11,891
Taxes and dues	221	58	0	177	456
Shipping expenses	4,221	1,126	0	15,384	20,731
News and books expenses	8,841	10	0	32	8,883
Office supplies expenses	36,804	9,817	0	29,512	76,133
Advertising expenses	62,963	5,944	0	17,869	86,776
Commission fees	40,637	10,264	0	33,283	84,184
Membership fees	0	0	0	0	0
Compensations	0	0	0	50,000	50,000
Leases	0	0	0	0	0
Conference expenses	0	0	0	0	0
Insurance premiums	0	0	0	0	0
Miscellaneous expenses	0	0	0	0	0
Total Other Expenses	956,944	400,976	66,799	1,924,511	3,349,230
Total	2,355,267	1,769,299	541,697	3,319,328	7,985,591

(Unit: Yen)

Item	Investigation for Human Rights Promotion and Protection, Research and Advocacy, and Dissemination			Total	Sales of Goods and Books	Total of Operation	Total of Administration	Total
	Human Rights Policy Advocacy	UN / Int'l Research on HR Standards	Domestic Information Provision					
(1) Personnel Expenses								
Directors' compensations	90,000	90,000	60,000	240,000	0	480,000	120,000	600,000
Salaries and allowance	762,787	381,393	1,271,312	2,415,492	19,069	6,629,890	4,576,733	11,206,623
Statutory welfare expenses	67,011	33,505	67,011	167,527	5,025	373,584	653,365	1,026,949
Total Personnel Expenses	919,798	504,898	1,398,323	2,823,019	24,094	7,483,474	5,350,098	12,833,572
(2) Other Expenses								
Cost of goods sold	0	0	0	0	503,243	503,243	0	503,243
Training expenses	0	27,998	1,000	28,998	0	28,998	0	28,998
Lectures and events expenses	149,996	475,179	499,481	1,124,656	23,663	2,761,304	685,625	3,446,929
Traveling and transportation expenses	184,506	109,489	51,552	345,547	27,611	1,335,897	800,030	2,135,927
Communication expenses	11,127	725	29,438	41,290	8,766	95,101	242,574	337,675
Business consignments expenses	32,717	2,205	43,176	78,098	25,462	225,771	737,761	963,532
Rents	54,648	454,115	54,648	563,411	8,197	790,200	546,482	1,336,682
Utilities expenses	12,151	12,151	12,151	36,453	1,822	86,879	121,522	208,401
Supplies expenses	506	34	668	1,208	394	13,493	11,429	24,922
Taxes and dues	122	8	161	291	95	842	2,763	3,605
Shipping expenses	2,337	157	341,064	343,558	22,219	386,508	52,719	439,227
News and books expenses	22	1	30	53	17	8,953	517	9,470
Office supplies expenses	20,381	1,933	26,897	49,211	15,862	141,206	459,605	600,811
Advertising expenses	46,900	34,746	232,291	313,937	21,776	422,489	278,286	700,775
Commission fees	22,712	8,245	31,305	62,262	17,015	163,461	480,494	643,955
Membership fees	0	5,600	0	5,600	0	5,600	50,300	55,900
Compensations	0	0	0	0	0	50,000	712,800	762,800
Leases	0	0	0	0	0	0	67,500	67,500
Conference expenses	0	8,959	0	8,959	0	8,959	0	8,959
Insurance premiums	0	0	0	0	0	0	10,800	10,800
Miscellaneous expenses	0	15,398	0	15,398	0	15,398	200	15,598
Total Other Expenses	538,125	1,156,943	1,323,862	3,018,930	676,142	7,044,302	5,261,407	12,305,709
Total	1,457,923	1,661,841	2,722,185	5,841,949	700,236	14,527,776	10,611,505	25,139,281

3. Details of Transfer from Specified Net Assets to Ordinary Net Assets
The details of transfer from specified net assets to ordinary net assets are as follows:

Content	(Unit: Yen) Amount
Transfer to Ordinary Income	
Transfer to overseas human rights education projects	673,003
Transfer to human rights abuse investigation and research for promotion and of human rights	5,000,000
Total	5,673,003

4. Details of Donations with Restricted Usages
The details of donations with restricted usages are as follows:

Content	Beginning of the Period	Increase	Decrease	End of the Period	Note
Post-Disaster Recovery Burma Fund	1,900,000	0	673,003	1,226,997	Specified net assets for projects on overseas human rights education and human rights policy advocacy
Ono Fund	0	20,754,133	5,000,000	15,754,133	Specified net assets for human rights investigation and research for human rights promotion and protection
Independent Administrative Corporation International Exchange Fund Asia and Culture Creation Cooperation Subsidy Program	604,455	0	463,370	141,085	Subsidies for overseas human rights education projects
Lush Japan Limited Lush Japan Charity Bank	4,398	1,973,800	231,628	1,746,570	Subsidies for human rights policy advocacy projects
Japanese Trade Union Confederation Cooperative Love Campaign	0	1,000,000	973,770	26,230	Subsidies for overseas human rights education projects
Japan Post Limited Allocation of New Year Donations	451,128	0	451,128	0	Subsidies for Domestic information provision projects
Total	2,959,981	23,727,933	7,792,899	18,895,015	

5. Details on Increase (Decrease) in Noncurrent Assets

Item	At Beginning of the Period	Increase	Decrease	At End of the Period	Accumulated Depreciation	(Unit: Yen) Carrying Amount at End of the Period
Investment and Other Assets						
Deposits	411,639	322,223		733,862		733,862
Total	411,639	322,223	0	733,862	0	733,862

6. Mandatory Items to Indicate the Increase (Decrease) in the Assets, Liabilities and Net Assets of other Non-Profit Corporations and Method of differentiating Operating Expenses and Administrative Expenses

Area ratio for rents, utilities expenses, and depreciation expenses are distributed on area ratio; and salaries and allowance, and statutory welfare expenses are distributed on engagement ratio.