

NPO JALT Financial Report 2022-2023 Fiscal Year (April 1, 2022, to March 31, 2023)
Director of Treasury, Michael Mielke

In the 2022-2023 fiscal year, JALT registered a net deficit of ¥13,345,205. This deficit will be reduced from last year's assets of ¥27,914,767 to make our present net assets ¥14,569,562.

The annual International Conference was held face to face for the first time since 2019. This conference included an online component. Revenues were higher from the conference than last year at ¥21,720,350, but much lower than expected. The conference expenses were also considerably higher at ¥21,153,503 but were in line with the budget estimates.

The annual grants were reduced to ¥1,299,991 as Chapters and SIGs still had very healthy cash reserves. Advertising revenue decreased by ¥374,210 to ¥621,500. Membership revenues decreased by ¥1,991,362 to ¥27,001,507. Administrative costs increased by ¥4,664,999 to ¥34,972,352 due to going back to face-to-face EBM meetings with the relaxation of COVID restrictions, increased costs for travel, venue rentals, and expenses related to moving the JALT head office to a virtual office space. One significant added cost was for software to coordinate our hybrid international conference.

In summary, lower than budgeted income predictions combined with higher than budgeted operating costs have resulted in the large net deficit of ¥13,345,205.

As of March 31, 2023, JALT retains net assets of ¥14,569,562. Going forward, it is especially important for JALT to work harder to manage expenses and increase revenues. With the full resumption of face-to-face meetings and conferences, reduced costs for our database and website administration, decreased JCO expenses due to the new virtual office, and increased AM support, it is hopeful that we will be able to meet our financial targets. If we cannot, stronger measures such as membership and conference fee increases may be necessary to increase revenue, and/or find other ways to reduce costs.

Respectfully yours,

Michael Mielke, NPO JALT Director of Treasury

Statement of Financial Position

March 31, 2023

(Unit: Yen)

ASSETS

CURRENT ASSETS

Cash and deposits	50,219,942
Accounts receivable - other	711,421
Prepaid expenses	607,635
Advances paid	1,921
Total Current Assets	<u>51,540,919</u>

NON-CURRENT ASSETS

Fixtures and equipment	0
Intangible assets	0
Investments and other long-term assets -	
Total non-current assets	<u>0</u>
TOTAL ASSETS	<u>51,540,919</u>

LIABILITIES

CURRENT LIABILITIES

Income taxes payable	70,000
Accrued expenses	372,780
Advances received	19,155,720
Suspense receipts	1,618,956
Deposits received	15,753,901
Total current liabilities	<u>36,971,357</u>
TOTAL LIABILITIES	<u>36,971,357</u>

NET ASSETS

Net assets, beginning of year	27,914,767
Change in net assets	(13,345,205)
TOTAL NET ASSETS	<u>14,569,562</u>
TOTAL LIABILITIES AND NET ASSETS	<u>51,540,919</u>

NPO 全国語学教育学会

貸借対照表(令和 5 年 3 月 31 日現在)

(単位：円)

資産の部

流動資産

現金預金	50,219,942
未収入金	711,421
前払費用	607,635
立替金	1,921

流動資産合計	51,540,919
--------	------------

固定資産

有形固定資産	0
無形固定資産	0

固定資産合計	0
--------	---

資産合計	51,540,919
------	------------

負債の部

流動負債

未払法人税等	70,000
未払費用	372,780
前受金	19,155,720
仮受金	1,618,956
預り金	15,753,901

流動負債合計	36,971,357
--------	------------

負債合計	36,971,357
------	------------

正味財産の部

前期繰越正味財産	27,914,767
当期正味財産増減額	(13,345,205)

正味財産合計	14,569,562
--------	------------

負債及び正味財産合計	51,540,919
------------	------------

NPO The Japan Association for Language Teaching

Statement of Activities

Year Ended March 31, 2023

(Unit: Yen)

REVENUES	
Membership dues	27,001,507
Conference	21,720,350
Advertising	621,500
Publications	1,834,100
Other	113,671
TOTAL REVENUES	51,291,128
EXPENSES	
Conference	21,153,503
Publications	7,140,487
General and administrative	34,972,352
Grants	1,299,991
TOTAL EXPENSES	64,566,333
EXCESS OF REVENUES OVER EXPENSES	(13,275,205)
Income taxes – current	70,000
Change in net assets	(13,345,205)
Net assets, beginning of year	27,914,767
Net assets, end of year	14,569,562

NPO 全国語学教育学会

活動計算書(自令和 4 年 4 月 1 日至令和 5 年 3 月 31 日)

(単位：円)

經常収益	
受取会費	27,001,507
年次大会収益	21,720,350
広告収益	621,500
出版収益	1,834,100
その他収益	113,671
經常収益計	51,291,128
經常費用	
年次大会経費	21,153,503
出版経費	7,140,487
管理費	34,972,352
支払助成金	1,299,991
經常費用計	64,566,333
当期經常増減	(13,275,205)
税引前当期正味財産増減額	(13,275,205)
法人税、住民税及び事業税	70,000

当期正味財産増減	(13,345,205)
前期繰越正味財産額	27,914,767
次期繰越正味財産額	14,569,562