

## 令和5年度 正味財産増減計算書

令和5年4月1日から令和6年3月31日まで

(単位:円)

| 科 目          | 当年度        | 前年度        | 増 減       |
|--------------|------------|------------|-----------|
| I 一般正味財産増減の部 |            |            |           |
| 1. 経常増減の部    |            |            |           |
| (1) 経常収益     |            |            |           |
| 特定資産運用益      | 1,900      | 1,900      | 0         |
| 特定資産受取利息     | 1,900      | 1,900      | 0         |
| 受取会費         | 29,408,000 | 30,089,500 | △ 681,500 |
| 正会員受取会費      | 28,120,000 | 28,863,000 | △ 743,000 |
| 賛助会員受取会費     | 1,288,000  | 1,226,500  | 61,500    |
| 事業収益         | 2,209,646  | 1,282,065  | 927,581   |
| 研修会事業収益      | 79,650     | 117,000    | △ 37,350  |
| 会員親睦事業収益     | 1,603,000  | 635,000    | 968,000   |
| 事務業務受託収益     | 526,996    | 530,065    | △ 3,069   |
| 受取補助金        | 12,484,576 | 12,819,488 | △ 334,912 |
| 全法連助成金振替額    | 10,791,700 | 11,306,100 | △ 514,400 |
| 全法連補助金       | 681,000    | 571,000    | 110,000   |
| 東法連補助金       | 1,011,876  | 942,388    | 69,488    |
| 受取負担金        | 1,283,500  | 828,000    | 455,500   |
| 青年部会受取負担金    | 240,000    | 210,000    | 30,000    |
| 女性部会受取負担金    | 102,000    | 114,000    | △ 12,000  |
| 源泉部会受取負担金    | 200,000    | 210,000    | △ 10,000  |
| 支部等受取負担金     | 741,500    | 294,000    | 447,500   |
| 雑収益          | 880,187    | 437,316    | 442,871   |
| 受取利息         | 686        | 696        | △ 10      |
| 広告料収益        | 313,600    | 287,760    | 25,840    |
| 雑収益          | 565,901    | 148,860    | 417,041   |
| 経常収益計        | 46,267,809 | 45,458,269 | 809,540   |
| (2) 経常費用     |            |            |           |
| 事業費          | 42,679,523 | 41,184,022 | 1,495,501 |
| 給料手当         | 20,376,340 | 20,969,074 | △ 592,734 |
| 退職給付費用       | 648,000    | 648,000    | 0         |
| 福利厚生費        | 2,420,775  | 2,208,088  | 212,687   |
| 旅費交通費        | 936,305    | 922,654    | 13,651    |
| 通信運搬費        | 1,365,555  | 1,521,117  | △ 155,562 |
| 減価償却費        | 216,255    | 895,074    | △ 678,819 |
| 消耗品費         | 735,680    | 536,945    | 198,735   |
| 印刷製本費        | 3,790,895  | 3,620,947  | 169,948   |
| 光熱水料費        | 239,504    | 270,392    | △ 30,888  |
| リース料         | 1,039,310  | 1,039,310  | 0         |
| 会場費          | 1,958,878  | 1,718,152  | 240,726   |
| 保険料          | 56,138     | 2,940      | 53,198    |
| 諸謝金          | 907,781    | 1,257,290  | △ 349,509 |
| 租税公課         | 269,690    | 249,560    | 20,130    |
| 会議費          | 4,573,634  | 2,280,572  | 2,293,062 |
| 支払負担金        | 1,210,200  | 1,062,405  | 147,795   |
| 保守委託費        | 299,071    | 439,885    | △ 140,814 |
| 支払寄付金        | 132,141    | 50,660     | 81,481    |
| 新聞図書費        | 7,140      | 7,140      | 0         |
| 表彰費          | 28,590     | 24,640     | 3,950     |
| 支払手数料        | 1,127,546  | 1,090,194  | 37,352    |
| 雑費           | 340,095    | 368,983    | △ 28,888  |

| 科 目            | 当年度          | 前年度          | 増 減         |
|----------------|--------------|--------------|-------------|
| 管理費            | 5,412,860    | 5,312,178    | 100,682     |
| 給料手当           | 2,264,037    | 2,329,897    | △ 65,860    |
| 退職給付費用         | 72,000       | 72,000       | 0           |
| 福利厚生費          | 268,975      | 245,343      | 23,632      |
| 旅費交通費          | 50,465       | 53,814       | △ 3,349     |
| 通信運搬費          | 249,799      | 306,156      | △ 56,357    |
| 減価償却費          | 38,161       | 157,951      | △ 119,790   |
| 消耗品費           | 77,413       | 114,700      | △ 37,287    |
| 印刷製本費          | 383,721      | 401,003      | △ 17,282    |
| 光熱水料費          | 42,266       | 47,713       | △ 5,447     |
| リース料           | 183,406      | 183,406      | 0           |
| 会場費            | 515,160      | 380,164      | 134,996     |
| 保険料            | 9,363        | 0            | 9,363       |
| 租税公課           | 47,592       | 44,040       | 3,552       |
| 会議費            | 171,598      | 93,667       | 77,931      |
| 支払負担金          | 20,400       | 35,895       | △ 15,495    |
| 支払寄付金          | 65,610       | 3,000        | 62,610      |
| 渉外慶弔費          | 108,810      | 25,466       | 83,344      |
| 諸会費            | 245,963      | 129,400      | 116,563     |
| 保守委託費          | 52,777       | 77,628       | △ 24,851    |
| 新聞図書費          | 1,260        | 1,260        | 0           |
| 表彰費            | 2,250        | 25,000       | △ 22,750    |
| 支払手数料          | 196,585      | 190,336      | 6,249       |
| 貸倒会費           | 228,000      | 390,000      | △ 162,000   |
| 雑費             | 117,249      | 4,339        | 112,910     |
| 経常費用計          | 48,092,383   | 46,496,200   | 1,596,183   |
| 当期経常増減額        | △ 1,824,574  | △ 1,037,931  | △ 786,643   |
| 2. 経常外増減の部     |              |              |             |
| (1) 経常外収益      |              |              |             |
| 経常外収益計         | 0            | 0            | 0           |
| 経常外費用計         | 0            | 0            | 0           |
| 当期経常外増減額       | 0            | 0            | 0           |
| 税引前当期一般正味財産増減額 | △ 1,824,574  | △ 1,037,931  | △ 786,643   |
| 法人税、住民税及び事業税   | 116,400      | 88,300       | 28,100      |
| 当期一般正味財産増減額    | △ 1,940,974  | △ 1,126,231  | △ 814,743   |
| 一般正味財産期首残高     | 180,189,130  | 181,315,361  | △ 1,126,231 |
| 一般正味財産期末残高     | 178,248,156  | 180,189,130  | △ 1,940,974 |
| Ⅱ 指定正味財産増減の部   |              |              |             |
| 受取補助金等         | 10,791,700   | 11,306,100   | △ 514,400   |
| 受取全法連助成金       | 10,791,700   | 11,306,100   | △ 514,400   |
| 一般正味財産への振替額    | △ 10,791,700 | △ 11,306,100 | 514,400     |
| 一般正味財産への振替額    | △ 10,791,700 | △ 11,306,100 | 514,400     |
| 当期指定正味財産増減額    | 0            | 0            | 0           |
| 指定正味財産期首残高     | 0            | 0            | 0           |
| 指定正味財産期末残高     | 0            | 0            | 0           |
| Ⅲ 正味財産期末残高     | 178,248,156  | 180,189,130  | △ 1,940,974 |

# 正味財産増減計算書内訳表

公益事業比率 61.9%

(単位：円)

|               | 合 計        | 公益目的事業会計   |           |           |            |            | 収益事業等会計 |            |            | 法人会計      |
|---------------|------------|------------|-----------|-----------|------------|------------|---------|------------|------------|-----------|
|               |            | 税関連事業      | 企業支援事業    | 社会貢献事業    | 共通         | 小計         | 収益事業    | 会員交流事業     | 小計         |           |
|               |            | 公 1        | 公 2       | 公 3       |            |            | 収 入     | 他 1        |            |           |
| I. 一般正味財産増減の部 |            |            |           |           |            |            |         |            |            |           |
| 1. 経常増減の部     |            |            |           |           |            |            |         |            |            |           |
| (1) 経常収益      |            |            |           |           |            |            |         |            |            |           |
| 1. 基本財産運用益    | 0          | 0          | 0         | 0         | 0          | 0          | 0       | 0          | 0          | 0         |
| （1）基本財産受取利息   | 0          |            |           |           |            | 0          |         |            | 0          |           |
| 2. 特定資産運用益    | 1,900      | 950        | 190       | 190       | 0          | 1,330      | 38      | 247        | 285        | 285       |
| （1）特定資産受取利息   | 1,900      | 950        | 190       | 190       |            | 1,330      | 38      | 247        | 285        | 285       |
| 3. 受取会費       | 29,408,000 | 0          | 0         | 0         | 17,200,000 | 17,200,000 | 0       | 8,690,000  | 8,690,000  | 3,518,000 |
| （1）正会員受取会費    | 28,120,000 |            |           |           | 16,400,000 | 16,400,000 |         | 8,350,000  | 8,350,000  | 3,370,000 |
| （2）賛助会員受取会費   | 1,288,000  |            |           |           | 800,000    | 800,000    |         | 340,000    | 340,000    | 148,000   |
| 4. 事業収益       | 2,209,646  | 305,000    | 0         | 12,000    | 0          | 317,000    | 537,996 | 1,298,000  | 1,835,996  | 56,650    |
| （1）研修会事業収益    | 79,650     |            |           | 12,000    |            | 12,000     | 11,000  |            | 11,000     | 56,650    |
| （2）事務業務受託収益   | 526,996    |            |           |           |            | 0          | 526,996 |            | 526,996    |           |
| （3）会員親睦事業収益   | 1,603,000  | 305,000    |           |           |            | 305,000    |         | 1,298,000  | 1,298,000  |           |
| 5. 受取補助金      | 12,484,576 | 7,791,700  | 1,400,000 | 1,600,000 | 0          | 10,791,700 | 0       | 25,000     | 25,000     | 1,667,876 |
| （1）全法連助成金振替額  | 10,791,700 | 7,791,700  | 1,400,000 | 1,600,000 |            | 10,791,700 |         |            | 0          |           |
| （2）全法連補助金     | 681,000    |            |           |           |            | 0          |         | 25,000     | 25,000     | 656,000   |
| （3）東法連補助金     | 1,011,876  |            |           |           |            | 0          |         |            | 0          | 1,011,876 |
| 6. 受取負担金      | 1,283,500  | 0          | 0         | 0         | 0          | 0          | 0       | 1,283,500  | 1,283,500  | 0         |
| （1）青年部会負担金    | 240,000    |            |           |           |            | 0          |         | 240,000    | 240,000    |           |
| （2）女性部会負担金    | 102,000    |            |           |           |            | 0          |         | 102,000    | 102,000    |           |
| （3）源泉部会負担金    | 200,000    |            |           |           |            | 0          |         | 200,000    | 200,000    |           |
| （4）支部受取負担金    | 741,500    |            |           |           |            | 0          |         | 741,500    | 741,500    |           |
| 7. 雑収益        | 880,187    | 94,141     | 8,000     | 0         | 0          | 102,141    | 313,603 | 169,200    | 482,803    | 295,243   |
| （1）受取利息       | 686        |            |           |           |            | 0          | 3       |            | 3          | 683       |
| （2）広告料収益      | 313,600    |            |           |           |            | 0          | 313,600 |            | 313,600    |           |
| （3）雑収益        | 565,901    | 94,141     | 8,000     |           |            | 102,141    |         | 169,200    | 169,200    | 294,560   |
| 経常収益計         | 46,267,809 | 8,191,791  | 1,408,190 | 1,612,190 | 17,200,000 | 28,412,171 | 851,637 | 11,465,947 | 12,317,584 | 5,538,054 |
| (2) 経常費用      |            |            |           |           |            |            |         |            |            |           |
| ①事業費          | 42,679,523 | 21,556,115 | 4,517,240 | 3,676,861 |            | 29,750,216 | 761,231 | 12,168,076 | 12,929,307 |           |
| 給料手当          | 20,376,340 | 11,320,189 | 2,264,038 | 2,264,038 |            | 15,848,265 | 566,009 | 3,962,066  | 4,528,075  |           |
| 退職給付費用        | 648,000    | 360,000    | 72,000    | 72,000    |            | 504,000    | 18,000  | 126,000    | 144,000    |           |
| 福利厚生費         | 2,420,775  | 1,344,875  | 268,975   | 268,975   |            | 1,882,825  | 67,244  | 470,706    | 537,950    |           |
| 旅費交通費         | 936,305    | 617,964    | 50,466    | 50,466    |            | 718,896    | 12,617  | 204,792    | 217,409    |           |
| 通信運搬費         | 1,365,555  | 1,046,827  | 63,152    | 70,420    |            | 1,180,399  | 10,873  | 174,283    | 185,156    |           |
| 減価償却費         | 216,255    | 127,209    | 25,442    | 25,442    |            | 178,093    | 5,088   | 33,074     | 38,162     |           |
| 消耗品費          | 735,680    | 423,810    | 51,347    | 35,933    |            | 511,090    | 6,749   | 217,841    | 224,590    |           |
| 印刷製本費         | 3,790,895  | 3,687,806  | 7,841     | 48,131    |            | 3,743,778  | 1,605   | 45,512     | 47,117     |           |
| 光熱水料費         | 239,504    | 140,885    | 28,177    | 28,177    |            | 197,239    | 5,635   | 36,630     | 42,265     |           |
| リース料          | 1,039,310  | 611,359    | 122,272   | 122,272   |            | 855,903    | 24,454  | 158,953    | 183,407    |           |
| 会場費           | 1,958,878  | 115,630    | 712,388   | 101,850   |            | 929,868    | 0       | 1,029,010  | 1,029,010  |           |
| 保険料           | 56,138     | 32,838     | 6,243     | 6,243     |            | 45,324     | 0       | 10,814     | 10,814     |           |
| 諸謝金           | 907,781    | 302,500    | 400,000   | 205,281   |            | 907,781    | 0       | 0          | 0          |           |
| 租税公課          | 269,690    | 158,641    | 31,728    | 31,728    |            | 222,097    | 6,346   | 41,247     | 47,593     |           |
| 会議費           | 4,573,634  | 153,914    | 189,970   | 38,399    |            | 382,283    | 0       | 4,191,351  | 4,191,351  |           |
| 支払負担金         | 1,210,200  | 173,000    | 13,600    | 13,600    |            | 200,200    | 2,720   | 1,007,280  | 1,010,000  |           |
| 支払寄付金         | 132,141    | 0          | 38,000    | 94,141    |            | 132,141    | 0       | 0          | 0          |           |
| 保守委託費         | 299,071    | 175,924    | 35,185    | 35,185    |            | 246,294    | 7,037   | 45,740     | 52,777     |           |
| 新聞図書費         | 7,140      | 4,200      | 840       | 840       |            | 5,880      | 168     | 1,092      | 1,260      |           |
| 表彰費           | 28,590     | 23,340     | 1,500     | 1,500     |            | 26,340     | 0       | 2,250      | 2,250      |           |
| 支払手数料         | 1,127,546  | 658,360    | 131,826   | 130,931   |            | 921,117    | 26,123  | 180,306    | 206,429    |           |
| 雑費            | 340,095    | 76,844     | 2,250     | 31,309    |            | 110,403    | 563     | 229,129    | 229,692    |           |

|                |              | 合 計          | 公益目的事業会計     |             |             |              | 収益事業等会計     |           |            | 法人会計       |             |
|----------------|--------------|--------------|--------------|-------------|-------------|--------------|-------------|-----------|------------|------------|-------------|
|                |              |              | 税関連事業        | 企業支援事業      | 社会貢献事業      | 共通           | 小計          | 収益事業      | 会員交流事業     |            | 小計          |
|                |              |              | 公 1          | 公 2         | 公 3         |              |             | 収 1       | 他 1        |            |             |
| ②管理費           |              | 5,412,860    |              |             |             |              |             |           |            |            | 5,412,860   |
| 給料手当           |              | 2,264,037    |              |             |             |              |             |           |            |            | 2,264,037   |
| 退職給付費用         |              | 72,000       |              |             |             |              |             |           |            |            | 72,000      |
| 福利厚生費          |              | 268,975      |              |             |             |              |             |           |            |            | 268,975     |
| 旅費交通費          |              | 50,465       |              |             |             |              |             |           |            |            | 50,465      |
| 通信運搬費          |              | 249,799      |              |             |             |              |             |           |            |            | 249,799     |
| 減価償却費          |              | 38,161       |              |             |             |              |             |           |            |            | 38,161      |
| 消耗品費           |              | 77,413       |              |             |             |              |             |           |            |            | 77,413      |
| 印刷製本費          |              | 383,721      |              |             |             |              |             |           |            |            | 383,721     |
| 光熱水料費          |              | 42,266       |              |             |             |              |             |           |            |            | 42,266      |
| リース料           |              | 183,406      |              |             |             |              |             |           |            |            | 183,406     |
| 会場費            |              | 515,160      |              |             |             |              |             |           |            |            | 515,160     |
| 保険料            |              | 9,363        |              |             |             |              |             |           |            |            | 9,363       |
| 租税公課           |              | 47,592       |              |             |             |              |             |           |            |            | 47,592      |
| 会議費            |              | 171,598      |              |             |             |              |             |           |            |            | 171,598     |
| 支払負担金          |              | 20,400       |              |             |             |              |             |           |            |            | 20,400      |
| 支払寄付金          |              | 65,610       |              |             |             |              |             |           |            |            | 65,610      |
| 渉外慶弔費          |              | 108,810      |              |             |             |              |             |           |            |            | 108,810     |
| 諸会費            |              | 245,963      |              |             |             |              |             |           |            |            | 245,963     |
| 保守委託費          |              | 52,777       |              |             |             |              |             |           |            |            | 52,777      |
| 新聞図書費          |              | 1,260        |              |             |             |              |             |           |            |            | 1,260       |
| 表彰費            |              | 2,250        |              |             |             |              |             |           |            |            | 2,250       |
| 支払手数料          |              | 196,585      |              |             |             |              |             |           |            |            | 196,585     |
| 貸倒会費           |              | 228,000      |              |             |             |              |             |           |            |            | 228,000     |
| 雑費             |              | 117,249      |              |             |             |              |             |           |            |            | 117,249     |
| 経常費用計          |              | 48,092,383   | 21,556,115   | 4,517,240   | 3,676,861   | 0            | 29,750,216  | 761,231   | 12,168,076 | 12,929,307 | 5,412,860   |
| 当期経常増減額        |              | △ 1,824,574  | △ 13,364,324 | △ 3,109,050 | △ 2,064,671 | 17,200,000   | △ 1,338,045 | 90,406    | △ 702,129  | △ 611,723  | 125,194     |
| 2. 経常外増減の部     |              |              |              |             |             |              |             |           |            |            |             |
| (1) 経常外収益      |              |              |              |             |             |              |             |           |            |            |             |
| 経常外収益計         | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| (2) 経常外費用      |              |              |              |             |             |              |             |           |            |            |             |
| 経常外費用計         | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| 当期経常外増減額       | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| 調整前一般正味財産増減額   | △ 1,824,574  | △ 13,364,324 | △ 3,109,050  | △ 2,064,671 | 17,200,000  | △ 1,338,045  | 90,406      | △ 702,129 | △ 611,723  | 125,194    |             |
| 他会計振替額         | 0            |              |              |             | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| 税引前当期一般正味財産増減額 | △ 1,824,574  | △ 13,364,324 | △ 3,109,050  | △ 2,064,671 | 17,200,000  | △ 1,338,045  | 90,406      | △ 702,129 | △ 611,723  | 125,194    |             |
| 法人税、住民税及び事業税   | 116,400      |              |              |             |             | 0            | 0           |           |            | 0          | 116,400     |
| 当期一般正味財産増減額    | △ 1,940,974  | △ 13,364,324 | △ 3,109,050  | △ 2,064,671 | 17,200,000  | △ 1,338,045  | 90,406      | △ 702,129 | △ 611,723  | 8,794      |             |
| 一般正味財産期首残高     | 180,189,130  |              |              |             | 0           | 0            | 0           | 0         | 0          | 0          | 180,189,130 |
| 一般正味財産期末残高     | 178,248,156  |              |              |             | 0           | 0            | 0           | 0         | 0          | 0          | 178,248,156 |
| II. 指定正味財産増減の部 |              |              |              |             |             |              |             |           |            |            |             |
| 受取全法連助成金       | 10,791,700   | 7,791,700    | 1,400,000    | 1,600,000   | 0           | 10,791,700   | 0           | 0         | 0          | 0          | 0           |
| 受取全法連補助金       | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          |             |
| 受取東法連補助金       | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          |             |
| 一般正味財産への振替額    | △ 10,791,700 | △ 7,791,700  | △ 1,400,000  | △ 1,600,000 | 0           | △ 10,791,700 | 0           | 0         | 0          | 0          | 0           |
| 当期指定正味財産増減額    | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| 指定正味財産期首残高     | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| 指定正味財産期末残高     | 0            | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 0           |
| Ⅲ. 正味財産期末残高    | 178,248,156  | 0            | 0            | 0           | 0           | 0            | 0           | 0         | 0          | 0          | 178,248,156 |

# 貸 借 対 照 表

令和 6 年 3 月 31 日現在

(単位：円)

| 科 目           | 当年度           | 前年度           | 増 減         |
|---------------|---------------|---------------|-------------|
| I 資産の部        |               |               |             |
| 1. 流動資産       |               |               |             |
| 現金預金          | 28,823,774    | 31,027,906    | △ 2,204,132 |
| 未収会費          | 114,000       | 12,000        | 102,000     |
| 前払費用          | 447,548       | 0             | 447,548     |
| 流動資産合計        | 29,385,322    | 31,039,906    | △ 1,654,584 |
| 2. 固定資産       |               |               |             |
| (1) 特定資産      |               |               |             |
| 退職給付引当資産      | 4,255,380     | 4,255,380     | 0           |
| 減価償却引当資産      | 350,000       | 332,000       | 18,000      |
| 会館建設積立資産      | 113,800,000   | 113,800,000   | 0           |
| 特定資産合計        | 118,405,380   | 118,387,380   | 18,000      |
| (2) その他固定資産   |               |               |             |
| 建物            | 2,050,000     | 2,120,384     | △ 70,384    |
| 什器備品          | 10,240        | 13,652        | △ 3,412     |
| 土地            | 33,000,000    | 33,000,000    | 0           |
| 電話加入権         | 170,962       | 170,962       | 0           |
| その他固定資産合計     | 35,231,202    | 35,304,998    | △ 73,796    |
| 固定資産合計        | 153,636,582   | 153,692,378   | △ 55,796    |
| 資産合計          | 183,021,904   | 184,732,284   | △ 1,710,380 |
| II 負債の部       |               |               |             |
| 1. 流動負債       |               |               |             |
| 未払金           | 269,588       | 0             | 269,588     |
| 前受金           | 0             | 60,000        | △ 60,000    |
| 預り金           | 132,380       | 139,474       | △ 7,094     |
| 未払法人税等        | 116,400       | 88,300        | 28,100      |
| 流動負債合計        | 518,368       | 287,774       | 230,594     |
| 2. 固定負債       |               |               |             |
| 退職給付引当金       | 4,255,380     | 4,255,380     | 0           |
| 固定負債合計        | 4,255,380     | 4,255,380     | 0           |
| 負債合計          | 4,773,748     | 4,543,154     | 230,594     |
| III 正味財産の部    |               |               |             |
| 1. 指定正味財産     |               |               |             |
| 指定正味財産合計      | 0             | 0             | 0           |
| 2. 一般正味財産     |               |               |             |
| (1) その他一般正味財産 | 178,248,156   | 180,189,130   | △ 1,940,974 |
| 一般正味財産合計      | 178,248,156   | 180,189,130   | △ 1,940,974 |
| (うち特定資産への充当額) | (114,150,000) | (114,132,000) | (18,000)    |
| 正味財産合計        | 178,248,156   | 180,189,130   | △ 1,940,974 |
| 負債及び正味財産合計    | 183,021,904   | 184,732,284   | △ 1,710,380 |