

# 正味財産増減計算書

令和4年 4月 1日から令和5年 3月31日まで

公益社団法人今治法人会

(単位:円)

| 科 目                 | 当年度        | 前年度        | 増 減         |
|---------------------|------------|------------|-------------|
| <b>I 一般正味財産増減の部</b> |            |            |             |
| <b>1. 経常増減の部</b>    |            |            |             |
| <b>(1) 経常収益</b>     |            |            |             |
| 基本財産運用益             | 170        | 110        | 60          |
| 基本財産受取利息            | 170        | 110        | 60          |
| 特定資産運用益             | 142        | 133        | 9           |
| 特定資産受取利息            | 142        | 133        | 9           |
| 受取会費                | 12,200,000 | 12,214,500 | △ 14,500    |
| 正会員受取会費             | 11,802,000 | 11,840,500 | △ 38,500    |
| 賛助会員受取会費            | 398,000    | 374,000    | 24,000      |
| 事業収益                | 372,000    | 246,036    | 125,964     |
| 広報事業収益              | 80,000     | 100,000    | △ 20,000    |
| 会員親睦事業収益            | 292,000    | 146,036    | 145,964     |
| 受取補助金等              | 11,509,066 | 11,386,628 | 122,438     |
| 受取県連補助金             | 233,006    | 282,828    | △ 49,822    |
| 受取全法連助成金            | 498,060    | 424,000    | 74,060      |
| 受取全法連助成金振替額         | 10,778,000 | 10,679,800 | 98,200      |
| 受取負担金               | 384,000    | 180,000    | 204,000     |
| 青年・女性部会受取負担金        | 384,000    | 180,000    | 204,000     |
| 雑収益                 | 338,804    | 212,406    | 126,398     |
| 受取利息                | 185        | 206        | △ 21        |
| 雑収益                 | 338,619    | 212,200    | 126,419     |
| 経常収益計               | 24,804,182 | 24,239,813 | 564,369     |
| <b>(2) 経常費用</b>     |            |            |             |
| <b>事業費</b>          | 21,661,199 | 21,950,815 | △ 289,616   |
| <b>(税知識普及事業)</b>    | 1,386,614  | 1,847,068  | △ 460,454   |
| 旅費交通費               | 1,520      | 0          | 1,520       |
| 通信運搬費               | 107,184    | 134,421    | △ 27,237    |
| 消耗品費                | 16,566     | 57,970     | △ 41,404    |
| 印刷製本費               | 1,194,944  | 1,616,627  | △ 421,683   |
| 会場費                 | 26,400     | 28,050     | △ 1,650     |
| 表彰費                 | 40,000     | 10,000     | 30,000      |
| <b>(納税意識高揚事業)</b>   | 3,411,833  | 3,006,922  | 404,911     |
| 会議費                 | 0          | 42,856     | △ 42,856    |
| 旅費交通費               | 0          | 8,560      | △ 8,560     |
| 通信運搬費               | 569,288    | 655,940    | △ 86,652    |
| 消耗品費                | 509,846    | 530,201    | △ 20,355    |
| 印刷製本費               | 2,205,879  | 1,737,365  | 468,514     |
| 諸謝金                 | 24,000     | 24,000     | 0           |
| 支払負担金               | 8,000      | 8,000      | 0           |
| 会場費                 | 94,820     | 0          | 94,820      |
| <b>(税制提言事業)</b>     | 821,360    | 235,022    | 586,338     |
| 会議費                 | 42,932     | 42,192     | 740         |
| 旅費交通費               | 573,820    | 156,780    | 417,040     |
| 通信運搬費               | 5,208      | 6,650      | △ 1,442     |
| 消耗品費                | 8,400      | 8,400      | 0           |
| 支払負担金               | 191,000    | 21,000     | 170,000     |
| <b>(地域企業発展事業)</b>   | 2,510,354  | 2,528,840  | △ 18,486    |
| 通信運搬費               | 160,689    | 76,023     | 84,666      |
| 消耗品費                | 33,000     | 34,595     | △ 1,595     |
| 印刷製本費               | 2,147,365  | 2,248,922  | △ 101,557   |
| 諸謝金                 | 45,000     | 45,000     | 0           |
| 委託費                 | 118,800    | 118,800    | 0           |
| 会場費                 | 5,500      | 5,500      | 0           |
| <b>(社会貢献事業)</b>     | 220,000    | 1,615,650  | △ 1,395,650 |
| 旅費交通費               | 0          | 5,650      | △ 5,650     |
| 消耗品費                | 0          | 1,500,000  | △ 1,500,000 |
| 支払負担金               | 220,000    | 110,000    | 110,000     |
| <b>(会員交流事業)</b>     | 1,424,783  | 972,569    | 452,214     |
| 会議費                 | 483,442    | 248,856    | 234,586     |
| 通信運搬費               | 221,921    | 128,323    | 93,598      |
| 印刷製本費               | 684,420    | 555,390    | 129,030     |
| 表彰費                 | 35,000     | 40,000     | △ 5,000     |

|                      |                   |                   |                  |
|----------------------|-------------------|-------------------|------------------|
| 役員報酬                 | 3,240,000         | 3,240,000         | 0                |
| 給料手当                 | 4,411,162         | 4,182,732         | 228,430          |
| 退職給付費用               | 440,100           | 440,100           | 0                |
| 福利厚生費                | 1,233,201         | 1,181,841         | 51,360           |
| 通信運搬費                | 188,335           | 159,313           | 29,022           |
| 減価償却費                | 46,828            | 200,764           | △ 153,936        |
| 消耗什器備品費              | 113,670           | 0                 | 113,670          |
| 消耗品費                 | 79,123            | 136,817           | △ 57,694         |
| 印刷製本費                | 59,605            | 98,439            | △ 38,834         |
| 燃料費                  | 26,528            | 28,605            | △ 2,077          |
| 光熱水料費                | 118,705           | 105,333           | 13,372           |
| 賃借料                  | 883,872           | 883,872           | 0                |
| 保険料                  | 39,690            | 38,286            | 1,404            |
| リース料                 | 369,108           | 424,059           | △ 54,951         |
| 事務所管理費               | 373,042           | 368,234           | 4,808            |
| 支払手数料                | 263,286           | 256,349           | 6,937            |
| <b>管理費</b>           | <b>3,266,629</b>  | <b>2,865,389</b>  | <b>401,240</b>   |
| 役員報酬                 | 360,000           | 360,000           | 0                |
| 給料手当                 | 490,128           | 464,748           | 25,380           |
| 退職給付費用               | 48,900            | 48,900            | 0                |
| 福利厚生費                | 137,023           | 131,316           | 5,707            |
| 会議費                  | 991,726           | 861,154           | 130,572          |
| 旅費交通費                | 269,190           | 49,400            | 219,790          |
| 通信運搬費                | 44,993            | 44,608            | 385              |
| 減価償却費                | 5,202             | 22,306            | △ 17,104         |
| 消耗什器備品費              | 12,630            | 0                 | 12,630           |
| 消耗品費                 | 8,790             | 21,608            | △ 12,818         |
| 印刷製本費                | 231,464           | 235,777           | △ 4,313          |
| 燃料費                  | 2,947             | 3,179             | △ 232            |
| 光熱水料費                | 13,190            | 11,704            | 1,486            |
| 賃借料                  | 98,208            | 98,208            | 0                |
| 保険料                  | 4,410             | 4,254             | 156              |
| 租税公課                 | 1,100             | 3,300             | △ 2,200          |
| 諸会費                  | 234,150           | 230,550           | 3,600            |
| 支払負担金                | 30,000            | 30,000            | 0                |
| 委託費                  | 53,863            | 53,863            | 0                |
| 渉外慶弔費                | 55,000            | 10,000            | 45,000           |
| 表彰費                  | 62,000            | 64,000            | △ 2,000          |
| リース料                 | 41,012            | 47,117            | △ 6,105          |
| 事務所管理費               | 41,448            | 40,914            | 534              |
| 支払手数料                | 29,255            | 28,483            | 772              |
| <b>経常費用計</b>         | <b>24,927,828</b> | <b>24,816,204</b> | <b>111,624</b>   |
| 評価損益等調整前当期経常増減額      | △ 123,646         | △ 576,391         | 452,745          |
| 評価損益等計               |                   |                   | 0                |
| 当期経常増減額              | △ 123,646         | △ 576,391         | 452,745          |
| <b>2. 経常外増減の部</b>    |                   |                   |                  |
| (1) 経常外収益            |                   |                   |                  |
| 経常外収益計               |                   |                   | 0                |
| (2) 経常外費用            |                   |                   |                  |
| 経常外費用計               |                   |                   | 0                |
| 当期経常外増減額             |                   |                   | 0                |
| 当期一般正味財産増減額          | △ 123,646         | △ 576,391         | 452,745          |
| 一般正味財産期首残高           | 25,672,263        | 26,248,654        | △ 576,391        |
| 一般正味財産期末残高           | 25,548,617        | 25,672,263        | △ 123,646        |
| <b>II 指定正味財産増減の部</b> |                   |                   |                  |
| 受取補助金等               | 10,778,000        | 10,679,800        | 98,200           |
| 受取全法連助成金             | 10,778,000        | 10,679,800        | 98,200           |
| 一般正味財産への振替額          | △ 10,778,000      | △ 10,679,800      | △ 98,200         |
| 一般正味財産への振替額          | △ 10,778,000      | △ 10,679,800      | △ 98,200         |
| 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                |
| <b>III 基金増減の部</b>    |                   |                   |                  |
| 当期基金増減額              | 0                 | 0                 | 0                |
| 基金期首残高               | 0                 | 0                 | 0                |
| 基金期末残高               | 0                 | 0                 | 0                |
| <b>IV 正味財産期末残高</b>   | <b>25,548,617</b> | <b>25,672,263</b> | <b>△ 123,646</b> |

正味財産増減計算書内訳表

令和 4年 4月 1日から令和 5年 3月31日まで

公益社団法人今治法人会

(単位：円)

| 科 目               | 公益目的事業会計                                |   |             | 小計           | 収益事業等会計<br>会員の交流と会員の福利厚生などに資する事業 | 法人会計        | 合計           |
|-------------------|---|---|-------------|--------------|----------------------------------|-------------|--------------|
|                   | 公益 1<br>税知識の普及と納税意識の高揚並びに<br>税の提言に関する事業 | 公益 2<br>地域企業の健全な発展と地域社会への<br>貢献を目的とする事業 | 公益共通        |              |                                  |             |              |
| I 一般正味財産増減の部      |   |   |             |              |                                  |             |              |
| 1. 経常増減の部         |   |   |             |              |                                  |             |              |
| (1) 経常収益          |   |   |             |              |                                  |             |              |
| 基本財産運用益           | 0                                       | 0                                       | 0           | 0            | 0                                | 170         | 170          |
| 基本財産受取利息          | 0                                       | 0                                       | 0           | 0            | 0                                | 170         | 170          |
| 特定資産運用益           | 0                                       | 0                                       | 0           | 0            | 0                                | 142         | 142          |
| 特定資産受取利息          | 0                                       | 0                                       | 0           | 0            | 0                                | 142         | 142          |
| 受取会費              | 0                                       | 0                                       | 3,050,000   | 3,050,000    | 0                                | 9,150,000   | 12,200,000   |
| 正会員受取会費           | 0                                       | 0                                       | 2,950,500   | 2,950,500    | 0                                | 8,851,500   | 11,802,000   |
| 賛助会員受取会費          | 0                                       | 0                                       | 99,500      | 99,500       | 0                                | 298,500     | 398,000      |
| 事業収益              | 0                                       | 0                                       | 0           | 0            | 372,000                          | 0           | 372,000      |
| 広報事業収益            | 0                                       | 0                                       | 0           | 0            | 80,000                           | 0           | 80,000       |
| 会員親睦事業収益          | 0                                       | 0                                       | 0           | 0            | 292,000                          | 0           | 292,000      |
| 受取補助金等            | 6,822,000                               | 4,000,000                               | 0           | 10,822,000   | 0                                | 687,066     | 11,509,066   |
| 受取県連補助金           | 44,000                                  | 0                                       | 0           | 44,000       | 0                                | 189,006     | 233,006      |
| 受取全法連助成金          | 0                                       | 0                                       | 0           | 0            | 0                                | 498,060     | 498,060      |
| 受取全法連助成金振替額       | 6,778,000                               | 4,000,000                               | 0           | 10,778,000   | 0                                | 0           | 10,778,000   |
| 受取負担金             | 0                                       | 0                                       | 0           | 0            | 384,000                          | 0           | 384,000      |
| 青年・女性部会受取負担金      | 0                                       | 0                                       | 0           | 0            | 384,000                          | 0           | 384,000      |
| 雑収益               | 0                                       | 0                                       | 0           | 0            | 0                                | 338,804     | 338,804      |
| 受取利息              | 0                                       | 0                                       | 0           | 0            | 0                                | 185         | 185          |
| 雑収益               | 0                                       | 0                                       | 0           | 0            | 0                                | 338,619     | 338,619      |
| 経常収益計             | 6,822,000                               | 4,000,000                               | 3,050,000   | 13,872,000   | 756,000                          | 10,176,182  | 24,804,182   |
| (2) 経常費用          |   |   |             |              |                                  |             |              |
| 事業費               | 11,298,795                              | 7,352,787                               | 0           | 18,651,582   | 3,009,617                        | 0           | 21,661,199   |
| 役員報酬              | 1,548,000                               | 1,260,000                               | 0           | 2,808,000    | 432,000                          | 0           | 3,240,000    |
| 給料手当              | 2,107,555                               | 1,715,452                               | 0           | 3,823,007    | 588,155                          | 0           | 4,411,162    |
| 退職給付費用            | 210,270                                 | 171,150                                 | 0           | 381,420      | 58,680                           | 0           | 440,100      |
| 福利厚生費             | 589,196                                 | 479,578                                 | 0           | 1,068,774    | 164,427                          | 0           | 1,233,201    |
| 会議費               | 42,932                                  | 0                                       | 0           | 42,932       | 483,442                          | 0           | 526,374      |
| 旅費交通費             | 575,340                                 | 0                                       | 0           | 575,340      | 0                                | 0           | 575,340      |
| 通信運搬費             | 771,662                                 | 233,931                                 | 0           | 1,005,593    | 247,032                          | 0           | 1,252,625    |
| 減価償却費             | 22,373                                  | 18,211                                  | 0           | 40,584       | 6,244                            | 0           | 46,828       |
| 消耗什器備品費           | 54,309                                  | 44,205                                  | 0           | 98,514       | 15,156                           | 0           | 113,670      |
| 消耗品費              | 572,615                                 | 63,770                                  | 0           | 636,385      | 10,550                           | 0           | 646,935      |
| 印刷製本費             | 3,429,301                               | 2,170,545                               | 0           | 5,599,846    | 692,367                          | 0           | 6,292,213    |
| 燃料費               | 12,675                                  | 10,316                                  | 0           | 22,991       | 3,537                            | 0           | 26,528       |
| 光熱水料費             | 56,715                                  | 46,163                                  | 0           | 102,878      | 15,827                           | 0           | 118,705      |
| 賃借料               | 422,294                                 | 343,728                                 | 0           | 766,022      | 117,850                          | 0           | 883,872      |
| 保険料               | 18,963                                  | 15,435                                  | 0           | 34,398       | 5,292                            | 0           | 39,690       |
| 諸謝金               | 24,000                                  | 45,000                                  | 0           | 69,000       | 0                                | 0           | 69,000       |
| 支払負担金             | 199,000                                 | 220,000                                 | 0           | 419,000      | 0                                | 0           | 419,000      |
| 委託費               | 0                                       | 118,800                                 | 0           | 118,800      | 0                                | 0           | 118,800      |
| 会場費               | 121,220                                 | 5,500                                   | 0           | 126,720      | 0                                | 0           | 126,720      |
| 表彰費               | 40,000                                  | 0                                       | 0           | 40,000       | 35,000                           | 0           | 75,000       |
| リース料              | 176,352                                 | 143,542                                 | 0           | 319,894      | 49,214                           | 0           | 369,108      |
| 事務所管理費            | 178,231                                 | 145,072                                 | 0           | 323,303      | 49,739                           | 0           | 373,042      |
| 支払手数料             | 125,792                                 | 102,389                                 | 0           | 228,181      | 35,105                           | 0           | 263,286      |
| 管理費               | 0                                       | 0                                       | 0           | 0            | 0                                | 3,266,629   | 3,266,629    |
| 役員報酬              | 0                                       | 0                                       | 0           | 0            | 0                                | 360,000     | 360,000      |
| 給料手当              | 0                                       | 0                                       | 0           | 0            | 0                                | 490,128     | 490,128      |
| 退職給付費用            | 0                                       | 0                                       | 0           | 0            | 0                                | 48,900      | 48,900       |
| 福利厚生費             | 0                                       | 0                                       | 0           | 0            | 0                                | 137,023     | 137,023      |
| 会議費               | 0                                       | 0                                       | 0           | 0            | 0                                | 991,726     | 991,726      |
| 旅費交通費             | 0                                       | 0                                       | 0           | 0            | 0                                | 269,190     | 269,190      |
| 通信運搬費             | 0                                       | 0                                       | 0           | 0            | 0                                | 44,993      | 44,993       |
| 減価償却費             | 0                                       | 0                                       | 0           | 0            | 0                                | 5,202       | 5,202        |
| 消耗什器備品費           | 0                                       | 0                                       | 0           | 0            | 0                                | 12,630      | 12,630       |
| 消耗品費              | 0                                       | 0                                       | 0           | 0            | 0                                | 8,790       | 8,790        |
| 印刷製本費             | 0                                       | 0                                       | 0           | 0            | 0                                | 231,464     | 231,464      |
| 燃料費               | 0                                       | 0                                       | 0           | 0            | 0                                | 2,947       | 2,947        |
| 光熱水料費             | 0                                       | 0                                       | 0           | 0            | 0                                | 13,190      | 13,190       |
| 賃借料               | 0                                       | 0                                       | 0           | 0            | 0                                | 98,208      | 98,208       |
| 保険料               | 0                                       | 0                                       | 0           | 0            | 0                                | 4,410       | 4,410        |
| 租税公課              | 0                                       | 0                                       | 0           | 0            | 0                                | 1,100       | 1,100        |
| 諸会費               | 0                                       | 0                                       | 0           | 0            | 0                                | 234,150     | 234,150      |
| 支払負担金             | 0                                       | 0                                       | 0           | 0            | 0                                | 30,000      | 30,000       |
| 委託費               | 0                                       | 0                                       | 0           | 0            | 0                                | 53,863      | 53,863       |
| 渉外慶弔費             | 0                                       | 0                                       | 0           | 0            | 0                                | 55,000      | 55,000       |
| 表彰費               | 0                                       | 0                                       | 0           | 0            | 0                                | 62,000      | 62,000       |
| リース料              | 0                                       | 0                                       | 0           | 0            | 0                                | 41,012      | 41,012       |
| 事務所管理費            | 0                                       | 0                                       | 0           | 0            | 0                                | 41,448      | 41,448       |
| 支払手数料             | 0                                       | 0                                       | 0           | 0            | 0                                | 29,255      | 29,255       |
| 経常費用計             | 11,298,795                              | 7,352,787                               | 0           | 18,651,582   | 3,009,617                        | 3,266,629   | 24,927,828   |
| 評価損益等調整前当期経常増減額   | △ 4,476,795                             | △ 3,352,787                             | 3,050,000   | △ 4,779,582  | △ 2,253,617                      | 6,909,553   | △ 123,646    |
| 評価損益等計            | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 当期経常増減額           | △ 4,476,795                             | △ 3,352,787                             | 3,050,000   | △ 4,779,582  | △ 2,253,617                      | 6,909,553   | △ 123,646    |
| 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            |
| (2) 経常外費用         |   |   |             |              |                                  |             |              |
| 経常外費用計            | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 当期経常外増減額          | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 他会計振替前当期一般正味財産増減額 | △ 4,476,795                             | △ 3,352,787                             | 3,050,000   | △ 4,779,582  | △ 2,253,617                      | 6,909,553   | △ 123,646    |
| 他会計振替額            | 4,476,795                               | 3,352,787                               | △ 3,050,000 | 4,779,582    | 2,253,617                        | △ 7,033,199 | 0            |
| 当期一般正味財産増減額       | 0                                       | 0                                       | 0           | 0            | 0                                | △ 123,646   | △ 123,646    |
| 一般正味財産期首残高        | 400,000                                 | 500,000                                 | 0           | 900,000      | 200,000                          | 24,572,263  | 25,672,263   |
| 一般正味財産期末残高        | 400,000                                 | 500,000                                 | 0           | 900,000      | 200,000                          | 24,448,617  | 25,548,617   |
| II 指定正味財産増減の部     |   |   |             |              |                                  |             |              |
| 受取補助金等            | 6,778,000                               | 4,000,000                               | 0           | 10,778,000   | 0                                | 0           | 10,778,000   |
| 受取全法連助成金          | 6,778,000                               | 4,000,000                               | 0           | 10,778,000   | 0                                | 0           | 10,778,000   |
| 一般正味財産への振替額       | △ 6,778,000                             | △ 4,000,000                             | 0           | △ 10,778,000 | 0                                | 0           | △ 10,778,000 |
| 一般正味財産への振替額       | △ 6,778,000                             | △ 4,000,000                             | 0           | △ 10,778,000 | 0                                | 0           | △ 10,778,000 |
| 当期指定正味財産増減額       | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 指定正味財産期首残高        | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 指定正味財産期末残高        | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| III 基金増減の部        |   |   |             |              |                                  |             |              |
| 当期基金増減額           | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 基金期首残高            | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| 基金期末残高            | 0                                       | 0                                       | 0           | 0            | 0                                | 0           | 0            |
| IV 正味財産期末残高       | 400,000                                 | 500,000                                 | 0           | 900,000      | 200,000                          | 24,448,617  | 25,548,617   |