

Notes to the financial statements

1 Significant accounting policies

(1) Valuation standards and methods of securities

Some with the market value:

Market value method based on the market price as of the balance sheet date

(cost of securities sold is determined by the moving average method)

(2) Valuation standards and methods of inventory assets

Goods:

It is based on the cost method (method of write-downs due to decreased profitability)

by the specific identification method.

(3) Depreciation and amortization of fixed assets

Tangible fixed assets

Equipments built-in facility/premises: It is depreciated using the straight-line method.

Fixtures and fittings: It is depreciated using the straight-line method.

Intangible assets (software)

It is depreciated using the straight-line method. It is to be noted that the software the Club is depreciated using the straight-line method based on the useful life of the corporation (5 years).

(4) Accounting standards for reserves

Provision for doubtful accounts: In order to provide for losses due to bad debts of receivables, considering the likelihood of recovery, and on the basis of uncollectible amounts.

Accrued retirement benefits for employees: In order to prepare for retirement benefits of employees,

based on the retirement benefit obligation at the end of the fiscal year (year-end corporate convenience necessary payments), it is recorded in the amount deemed to have been the year occur.

(5) Accounting for consumption tax, etc.

Accounting for consumption tax and local consumption tax are accounted for by the tax exclusion method.

2 Changes in the amount and the balance of specific assets

Changes in the amount and the balance of certain assets, making it as follows.

(Unit: Yen)

Items	The previous fiscal year-end balance	Net increase in the amount	Decrease the amount	The end of the fiscal year balance
Specific assets				
Deposit from Venders	2,800,000	0	0	2,800,000
Retirement benefit	43,288,648	3,442,724	31,681,819	15,049,553
Scholarship Fund	10,418,231	0	600,000	9,818,231
Deposit from members	61,926,000	0	△ 1,222,000	63,148,000
Relocation Fund	20,000,000	0	0	20,000,000
Total	138,432,879	3,442,724	31,059,819	110,815,784

3 The breakdown of financial resources, etc. of specified assets

The breakdown of financial resources, etc. of a particular asset, has become as follows.

(Unit: Yen)

Items	The end of the fiscal year balance	Appropriated amount from the net assets	Appropriated amount from the general net assets	Amount corresponding to the debt
Specific assets				
Deposit from Venders	2,800,000	0	0	(2,800,000)
Retirement benefit	15,049,553	0	0	(15,049,553)
Scholarship Fund	9,818,231	(9,818,231)	0	0
Deposit from members	63,148,000	0	0	(63,148,000)
Relocation Fund	20,000,000			(20,000,000)
Total	110,815,784	(9,818,231)	0	(100,997,553)

4 Acquisition cost of fixed assets, accumulated depreciation and the end of the fiscal year balance

Acquisition cost of fixed assets, accumulated depreciation and the end of the fiscal year balances have been made as follows. (Unit:Yen)

Items	Acquisition cost	Accumulated depreciation	The end of the fiscal year balance
Equipments built-in facility/premise	704,330,450	193,168,679	511,161,771
Fixtures and fittings	79,504,040	72,351,416	7,152,624
Softwares	18,130,452	17,371,723	758,729
Total	801,964,942	282,891,818	519,073,124

5 Amount of receivables of receivables, the end of the fiscal year the balance of the fiscal year-end balances and the receivables of the allowance for doubtful accounts

Amount of receivables of receivables, the end of the fiscal year the balance of the fiscal year-end balances and the receivables of the allowance for credit losses, making it as follows. (Unit:Yen)

Item	Amount of receivables	The end of the fiscal year the balance of the allowance for doubtful accounts	The end of the fiscal year balance of receivables
Unpaid dues from members	42,542,502	2,057,276	40,485,226
Total	42,542,502	2,057,276	40,485,226

6 The breakdown of the transfer amount from the specified net assets to the general net property

The breakdown of the transfer amount from the specified net assets to the general net property, making it as follows. (Unit:Yen)

Items	Amount
Transfer the amount to the ordinary income	
Transfer the amount due to donations	0
Total	0

7 Retirement Benefits Related

(1) Overview of retirement benefit plans that have adopted

The Club has established a lump-sum payment plans as defined benefit plans.

(2) Retirement benefit obligations and its breakdown (Unit:Yen)

①Retirement benefit obligations	△ 39,106,345
②Outstanding amount of changes in accounting standards difference	0
③Accrued retirement benefits for employees (①+②)	△ 39,106,345

(3) Matters relating to retirement benefit costs

①Service costs	2,736,589
②Cost processing amount of changes in accounting standards difference	0
③Retirement benefit expenses (①+②)	2,736,589

(4) Matters relating to the basis for calculation of retirement benefit obligations

Retirement In the calculation of the benefit obligation, retirement based on the lump, we have to calculate the year-end corporate convenience required payment amount as a basis.

財務諸表に対する注記

1 重要な会計方針

- (1) 有価証券の評価基準及び評価方法
時価のあるもの……期末日の市場価格等に基づく時価法(売却原価は移動平均法により算定)によっております。
- (2) 棚卸資産の評価基準及び評価方法
商品……個別法による原価法(収益性の低下による簿価切下げの方法)によっております。
- (3) 固定資産の減価償却の方法
有形固定資産
建物附属設備…定額法によっております。
什器備品…定額法によっております。
無形固定資産(ソフトウェア)
定額法によっております。なお、ソフトウェアについては法人内における利用可能期間(5年)に基づき定額法によっております。
- (4) 引当金の計上基準
貸倒引当金…債権の貸倒による損失に備えるため、個別に回収可能性を検討し、回収不能見込額を計上しております。
退職給付引当金…職員の退職給付に備えるため、当期末における退職給付債務(期末法人都合要支給額)に基づき、当期発生していると認められる額を計上しております。
- (5) 消費税等の会計処理
消費税及び地方消費税の会計処理は、税抜方式によっております。

2 特定資産の増減額及びその残高

特定資産の増減額及びその残高は、次のとおりとなっております。(単位:円)

科 目	前期末残高	当期増加額	当期減少額	当期末残高
特定資産				
定期預金預託金	2,800,000	0	0	2,800,000
退職給付引当資産	43,288,648	3,442,724	31,681,819	15,049,553
奨学金基金積立資産	10,418,231		600,000	9,818,231
会員受入保証金積立資産	61,926,000	0	△ 1,222,000	63,148,000
移転準備金積立資産	20,000,000	0	0	20,000,000
合 計	138,432,879	3,442,724	31,059,819	110,815,784

3 特定資産の財源等の内訳

特定資産の財源等の内訳は、次のとおりとなっております。(単位:円)

科 目	当期末残高	(うち指定正味財産 からの充当額)	(うち一般正味財産 からの充当額)	(うち負債に対応 する額)
特定資産				
定期預金預託金	2,800,000	0	0	(2,800,000)
退職給付引当資産	15,049,553	0	0	(15,049,553)
奨学金基金積立資産	9,818,231	(9,818,231)	0	0
会員受入保証金積立資産	63,148,000	0	0	(63,148,000)
移転準備金積立資産	20,000,000	0	0	(20,000,000)
合 計	110,815,784	(9,818,231)	0	(100,997,553)

4 固定資産の取得価額、減価償却累計額及び当期末残高

固定資産の取得価額、減価償却累計額及び当期末残高は、次のとおりとなっております。(単位:円)

科 目	取得価額	減価償却累計額	当期末残高
建 物 附 属 設 備	704,330,450	193,168,679	511,161,771
什 器 備 品	79,504,040	72,351,416	7,152,624
ソ フ ト ウ ェ ア	18,130,452	17,371,723	758,729
合 計	801,964,942	282,891,818	519,073,124

5 債権の債権金額、貸倒引当金の当期末残高及び当該債権の当期末残高

債権の債権金額、貸倒引当金の当期末残高及び当該債権の当期末残高は、次のとおりとなっております。

(単位:円)

科 目	債権金額	貸倒引当金の当期末残高	債権の当期末残高
会 員 未 収 金	42,542,502	2,057,276	40,485,226
合 計	42,542,502	2,057,276	40,485,226

6 指定正味財産から一般正味財産への振替額の内訳

指定正味財産から一般正味財産への振替額の内訳は、次のとおりとなっております。

(単位:円)

内 容	金 額
経常収益への振替額	
寄付金計上による振替額	0
合 計	0

7 退職給付関係

- (1) 採用している退職給付制度の概要
確定給付型の制度として退職一時金制度を設けております。

- (2) 退職給付債務及びその内訳(単位:円)

①退職給付債務	△ 39,106,345
②会計基準変更時差異の未処理額	0
③退職給付引当金(①+②)	△ 39,106,345

- (3) 退職給付費用に関する事項

①勤務費用	2,736,589
②会計基準変更時差異の費用処理額	0
③退職給付費用(①+②)	2,736,589

- (4) 退職給付債務等の計算の基礎に関する事項
退職給付債務の計算に当たっては、退職一時金制度に基づく、期末法人都合要支給額を基礎として計算しております。