

Y's Men International Asia Pacific Area Office



Auditor's Report and Financial Statement
For the Period from 1/7/2021 to 30/6/2022
(Revised)

Review Report of the Y's Men International, Asia Pacific Area

Annual Financial Statements

To: Asia Pacific Area Council
Y's Men International, Asia Pacific Area

I have reviewed the attached financial statement of Y's Men International, Asia Pacific Area for the Period from 1 July 2021 to 30 June 2022 ("Annual Financial Statements").

On the basis of the results of my review, in my opinion the Annual Financial Statements have been properly prepared from the books and records, prepared on cash basis, of Y's Men International, Asia Pacific Area. Accounts due from the various associated Clubs have not been accrued in the attached Financial Statements. Total outstanding amount receivable cannot be ascertained due to lack of information.

This report is intended for the Asia Pacific Area Council of Y's Men International, Asia Pacific Area and should not be used for any other purposes.

Asutaro F

Asutaro Fukushima
Auditor, Y's Men International, Asia Pacific Area

Date: 2/20/23'

Y's Men International, Asia Pacific Area Office
Statement of Affairs
As at 30 June 2022
(Expressed in US Dollars)

	<u>30/6/2022</u>	<u>30/6/2021</u>
<u>Current Assets</u>		
HSBC #098-363245-838 (US Dollars A/C)	157,670.27	143,508.49
HSBC #098-363245-838 (HKD Cheque A/C) HK\$(3,053.64)	-367.89	53.56
HSBC #098-363245-838 (HKD Savings A/C) HK\$7,398.37	949.55	278.03
HSBC#098-363245-838 (CHF Savings A/C) CHF4,605.47	4,881.80	4,881.77
HSBC#098-363245-838 (JPY A/C) JPY2	0.02	0.02
Cash Balance	-	-
	163,133.75	148,721.87
<u>Accounts Receivable: SDS Fund Allocation</u>	3,588.00	-
<u>Less: Current Liabilities</u>		
Accounts Payable	4,341.22	2,052.46
Accounts Payable: YES Fund Subsidy	2,845.22	2,845.22
Accounts Payable: Reimburse Expenses from SDS Fund	3,588.00	-
	10,774.44	4,897.68
	155,947.31	143,824.19
<u>Represented by:</u>		
Operating Account Retained Surplus	71,709.94	66,801.56
NDERF (Reserved)	49,938.24	47,429.24
ADF (Reserved)	19,177.19	19,268.81
YES Fund	15,121.94	10,324.58
	155,947.31	143,824.19

Y Kakishima

Yutaka Kakishima IPAT

Y's Men International, Asia Pacific Area Office
 Comprehensive Income Statement
For the Year ended 30 June 2022
 (Expressed in US Dollars)

1/7/2021 1/7/2020
 to to
 30/6/2022 30/6/2021
 Actual Actual

OPERATING ACCOUNT

INCOME

AREA DUES	22,795.00	20,827.84
<u>FINANCIAL SUPPORT FROM IHQ</u>		
Accounts Receivable: ADL(BF4)	-	3,956.98
Accounts Receivable: SDS Fund Allocation	3,588.00	-
Bank Interest Income	1.58	1.99
Exchange Gain	-	4,634.54
Donations	-	-
TOTAL INCOME	26,384.58	29,421.35

DEDUCT: EXPENDITURE

Subsidy for Area Council Meetings		327.00
RDE Training & MYM		-
Mid-year Conference		-
Subsidy to Area Youth Convocation 2021	2,000.00	
Asia Area Office Expenses	4,574.88	4,800.00
Area Office Honorarium	3,123.08	3,123.08
Subsidy for AEO Meeting		
SDS Fund Subsidy Payable	3,588.00	
AEO Visits & meetings	1,083.76	-
Other Area Projects/Activities	2,000.00	-
Area Website & Zoom Maintenance		1,923.09
Sundries		315.39
Bank Commission charges & Exchange loss	198.10	337.92
	16,567.82	10,826.48
Surplus/(Deficit) for the year	9,816.76	18,594.87
50% surplus transfer to Area Development Fund	-4,908.38	
Prior Year Adjustment: Japanese Yen Bank Account debited to Exchange difference now adjusted		3,475.79
Retained Surplus b/f	66,801.56	44,730.90
Retained Surplus c/f	71,709.94	66,801.56

Y's Men International, Asia Pacific Area Office
 Comprehensive Income Statement
 For the Year ended 30/06/2022
 (Expressed in US Dollars)

	1/7/2021 to 30/6/2022 Actual	1/7/2020 to 30/6/2021 Actual
<u>SPECIAL ACCOUNT: NDERF</u>		
<i>INCOME</i>		
NDERF Income	7,066.00	6,890.00
Donation received for Myanmar YMCA	442.32	-
Total Income	7,508.32	6,890.00
<i>DEDUCT: EXPENDITURE</i>		
<i>Donation to Myanmar Appeal</i>	-	5,000.00
<i>Donation to India COVID-19 Appeal</i>	-	3,000.00
Donation to Philippines Region	4,999.32	-
	4,999.32	8,000.00
(Deficit)/Surplus for the year	2,509.00	(1,110.00)
Retained Surplus b/f	47,429.24	48,539.24
Retained Surplus c/f	49,938.24	47,429.24

SPECIAL ACCOUNT: AREA DEVELOPMENT FUND

	1/7/2021 to 30/6/2022 Actual	1/7/2020 to 30/6/2021 Actual
<i>INCOME</i>		
50% Annual Operating Surplus transfer	4,908.38	-
<i>Less: EXPENDITURE</i>		
Makati YMCA-Golden Anniversary Celebration with a Green Energy Project	-	11,000.00
Subsidy to Taiwan Region	5,000.00	-
(Deficit)/Surplus for the year	-91.62	(11,000.00)
Retained Surplus b/f	19,268.81	30,268.81
Retained Surplus c/f	19,177.19	19,268.81

SPECIAL ACCOUNT: YES FUND

	1/7/2021 to 30/6/2022 Actual	1/7/2020 to 30/6/2021 Actual
INCOME		
Retained Surplus b/f	10,324.58	9,024.36
Add: YES Contribution for the Period	4,797.36	6,517.44
	15,121.94	15,541.80
Less: EXPENDITURE		
Allocation	-	1,772.00
Donation to 3 Lumbini Youth Clubs	-	600.00
YES Fund Distribution for the Year	-	2,845.22
Expenses	-	-
	-	5,217.22
	15,121.94	10,324.58

Y's Men International, Asia Pacific Area Office
 Note to Accounts
 For the Year ended 30 June 2022

(1) ACCOUNTS PAYABLE

Ben Tsutomu OHNO		US\$252.46	JPY28,050
D.E.W. Technology		1,200.00	MRY4,800.00
YES Fund Subsidy		2,845.22	
Keiko	Travel expenses	1,083.76	JPY148,460
Taiwan Region		1,805.00	
	Sub-total	7,186.44	
Nepal Extension (David Lua)	SDS Fund Reimburse	1,424.00	
Nepal Extension (Joan Wong)	SDS Fund Reimburse	1,237.00	
Cambodia (Revival) (David Lua)	SDS Fund Reimburse	927.00	
	TOTAL	10,774.44	

(2) Other Area Project/Activities

Donation to Lumbini Club, Nepal	US\$800.00
Donation to APAY Advance Study 2021	US\$1,200.00
	<u>US\$2,000.00</u>