

This English translation of “Balance Sheet” of the Institute of Actuaries of Japan is an unofficial translation. Only its original Japanese texts have effect, and the translation is to be used solely as reference material to aid in the understanding of the original one.

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Balance Sheet
As of March 31, 2024

(Unit: Yen)

Items	Current Year	Previous Year	Changes
I. Assets			
1. Current assets			
Cash	167,292	116,740	50,552
Savings deposits	131,473,023	106,299,980	25,173,043
Inventory	4,606,041	5,708,001	-1,101,960
Accounts receivable	178,776	1,215,664	-1,036,888
Prepayments	1,208,350	10,873,433	-9,665,083
Prepaid expenses	5,941,741	5,615,987	325,754
Total current assets	143,575,223	129,829,805	13,745,418
2. Fixed assets			
(1) Specified assets			
International conference expense fund			
Savings deposits	78,086,143	78,086,143	0
Term deposits	3,000,000	3,000,000	0
Research and investigation operation fund			
Bond investment trusts	67,978,600	67,969,000	9,600
Savings deposits	2,021,400	2,031,000	-9,600
Examination and education operation fund			
Bond investment trusts	40,445,958	40,438,865	7,093
Savings deposits	29,554,042	29,561,135	-7,093
ICA2026 expense fund			
Savings deposits	20,000,000	20,000,000	0
Reserve for retirement benefits fund	17,770,000	16,098,700	1,671,300
ICA2026 specific cost reserve fund	0	8,552,450	-8,552,450
Total specified assets	258,856,143	265,737,293	-6,881,150
(2) Other fixed assets			
Building and accessories	939,793	1,133,449	-193,656
Fixtures and equipment	14,005	28,004	-13,999
Machinery and equipment	2,068,632	1,098,117	970,515
Security deposits/Deposits	8,713,870	8,713,870	0
Leased assets	139,359	696,699	-557,340
Total other fixed assets	11,875,659	11,670,139	205,520
Total fixed assets	270,731,802	277,407,432	-6,675,630
Total assets	414,307,025	407,237,237	7,069,788

(Unit: Yen)

Items	Current Year	Previous Year	Changes
II. Liabilities			
1. Current liabilities			
Accounts payable	1,460,651	755,692	704,959
Accrued expenses	1,119,884	1,402,162	-282,278
Deposits received	487,307	111,332	375,975
Suspense receipts	723,915	693,915	30,000
Reserve for bonuses	2,155,824	1,872,816	283,008
Short-term Leased liabilities	139,359	0	139,359
Total current liabilities	6,086,940	4,835,917	1,251,023
2. Fixed liabilities			
Reserve for retirement benefits	17,770,000	16,098,700	1,671,300
Long-term accounts payable	0	168,381	-168,381
Long-term Leased liabilities	0	696,699	-696,699
Advances received	15,400,000	0	15,400,000
Total fixed liabilities	33,170,000	16,963,780	16,206,220
Total liabilities	39,256,940	21,799,697	17,457,243
III. Net assets			
General net assets	375,050,085	385,437,540	-10,387,455
(International conference expenses fund)	(81,086,143)	(81,086,143)	0
(Research and investigation operation fund)	(70,000,000)	(70,000,000)	0
(Examination and education operation fund)	(70,000,000)	(70,000,000)	0
(ICA2026 expense fund)	(20,000,000)	(20,000,000)	0
(ICA2026 specific cost reserve fund)	(0)	(8,552,450)	-8,552,450
Total net assets	375,050,085	385,437,540	-10,387,455
Total liabilities and net assets	414,307,025	407,237,237	7,069,788

Annexed Detailed Statement

1. Details of basic fund and specified assets

As described in Notes on Financial Statements.

2. Details of reserves

(Unit: Yen)

Items	Opening balance	Current increase	Current decrease		Closing balance
			Intended use	Other	
Reserve for bonuses	1,872,816	2,155,824	1,872,816	0	2,155,824
Reserve for retirement benefits	16,098,700	1,671,300	0	0	17,770,000