

貸借対照表

Balance Sheets

2024年10月31日

Year ended October 31, 2024

単位：円 (In yen)

資産の部

Assets

流動資産

Current assets

現金及び預金

Cash and cash equivalents

¥ 652,754

売掛金

Accounts receivable

¥ 78,452

その他の資産

Other current assets

¥ 310,740

流動資産合計

Total current assets

¥ 1,041,946

固定資産

Fixed assets

有形固定資産

Tangible assets

工具器具備品

Tools, equipment and fixtures

¥ 109,404

有形固定資産合計

Total tangible assets

¥ 109,404

固定資産合計

Total fixed assets

¥ 109,404

繰延資産

Deferred assets

創立費

Incorporating expenses

¥ 82,120

開業費

Opening expenses

¥ 3,436,831

開発費

Development costs

¥ 5,913

繰延資産合計

Total deferred assets

¥ 3,524,864

資産の部合計

Total assets

¥ 4,676,214

負債と純資産の部

Liabilities and equity

流動負債

Current liabilities

役員借入金	¥	6,977,409
Directors loan		
未払金	¥	172,112
Accounts payable		
その他の流動負債	¥	152,764
Other current liabilities		

流動負債合計	¥	7,302,285
Total current liabilities		

固定負債

Long-term liabilities

長期借入金	¥	6,199,000
Long-term debt		

固定負債合計	¥	6,199,000
Total long-term liabilities		
負債の部合計	¥	13,501,285
Total liabilities		

純資産

Equity

資本金	¥	5,000,000
Capital		
利益剰余金	-¥	13,825,071
Retained earnings		

純資産合計	-¥	8,825,071
Total equity		

負債と純資産の部合計	¥	4,676,214
Total liabilities and equity		

損益計算書

Income Statements

2024年10月31日
Year ended October 31, 2024

単位：円 (In yen)

売上高			
Revenue			
売上高	¥	1,755,630	
Revenue			
	売上高 計		¥ 1,755,630
	Total revenue		
売上原価			
Cost of revenue			
商品仕入高	¥	1,097,583	
Cost of goods sold			
	売上原価 計		¥ 1,097,583
	Total cost of revenue		
	売上総利益		¥ 658,047
	Gross margin		
販売管理費			
General and administrative expenses			
広告宣伝費	¥	137,005	
Advertising expenses			
接待交際費	¥	24,960	
Entertainment expenses			
会議費	¥	2,027	
Conference expenses			
通信費	¥	96,781	
Communication expenses			
新聞図書費	¥	600	
Library expenses			
減価償却費	¥	36,467	
Depreciation costs			
外注費	¥	3,850	
Outsourcing expenses			
支払手数料	¥	74,695	
Commission and transaction fees			
地代家賃	¥	39,600	
Rents			
寄付金	¥	30,000	
Donations			
租税公課	¥	19,100	
Taxes and dues			

旅費交通費		¥	208,058
Transportation expenses			
	販売管理費 計		
	Total general and administrative expenses	¥	673,143
営業利益			
Operating income		-¥	15,096
営業外収益			
Other income			
受取利息			
Interest received		¥	45
	営業外収益 計		
	Total other income	¥	45
税引前当期純利益			
Income before income taxes		-¥	15,051
法人税・住民税及び事業税			
Income taxes		¥	71,000
純利益			
Net income		-¥	86,051