

損益計算書(第4期)

(※) 月15日契約の非常勤嘱託職員(給与所得)のため稼働に時間が割けない期間

	前	(※) 1月	(※) 2月	(※) 3月	(※) 4月	(※) 5月	(※) 6月	(※) 7月	(※) 8月	(※) 9月	(※) 10月	(※) 11月	(※) 12月	(円) 2023/12期
売上高	9,032,151	994,750	784,375	659,556	390,344	410,101	579,743	370,143	955,478	80,170	56,000	349,738	40,226	5,670,624
雑収入	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-
売上高計	9,532,151	994,750	784,375	659,556	390,344	410,101	579,743	370,143	955,478	80,170	56,000	349,738	40,226	5,670,624
売上原価	-	-	-	-	-	-	-	-	-	-	-	-	-	-
売上総利益	9,532,151	994,750	784,375	659,556	390,344	410,101	579,743	370,143	955,478	80,170	56,000	349,738	40,226	5,670,624
売上総利益率	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
研修費	233,738	26,573	26,573	26,586	21,291	21,291	25,241	30,291	21,291	21,291	21,291	21,291	27,291	290,301
広告宣伝費	161,270	-	-	-	-	-	-	-	-	-	-	-	-	-
旅費交通費	362,055	30,414	17,872	15,437	22,624	49,280	34,053	128,551	102,598	108,814	99,164	17,366	31,706	657,879
通信費	125,537	14,152	14,151	9,461	9,494	9,382	8,912	9,435	7,388	7,608	7,608	7,728	▲35,291	70,028
荷造運賃	1,320	-	-	-	-	-	-	-	-	-	3,420	1,750	1,550	6,720
交際費	546,805	11,032	57,562	45,411	45,781	95,641	126,336	59,879	48,826	13,016	23,400	68,116	209,729	804,729
会議費	803,072	53,748	80,726	91,326	57,824	79,618	60,303	79,110	77,198	62,377	51,545	20,416	13,873	728,064
地代家賃	276,000	46,000	46,000	46,000	46,000	46,000	175,320	130,000	130,000	130,000	130,000	130,000	▲462,660	592,660
水道光熱費	75,987	15,486	14,171	11,798	11,045	11,542	11,226	20,894	12,883	10,828	8,657	9,558	▲63,214	74,874
消耗品費	409,582	4,737	15,306	31,217	12,379	30,990	127,402	209,097	72,243	87,933	61,173	7,757	30,906	691,140
保険料	13,116	1,388	1,388	1,388	1,388	1,388	1,388	2,181	1,465	1,465	1,465	1,465	▲3,372	12,997
租税公課	492,300	-	-	-	-	-	-	-	61,100	-	-	60,000	-	121,100
新聞図書費	82,141	6,600	-	7,260	5,114	13,049	5,280	-	2,640	1,460	4,495	9,890	12,755	68,543
諸会費	49,750	4,333	4,333	4,337	4,333	4,333	4,333	7,333	7,333	7,333	7,333	7,333	7,333	70,000
支払手数料	202,937	13,694	14,818	15,311	46,844	8,789	167,888	11,456	52,777	4,835	4,835	51,890	▲76,917	316,220
減価償却費	372,900	-	-	-	-	-	-	43,112	43,112	109,262	109,262	109,262	109,264	523,274
経費計	4,208,510	228,157	292,900	305,532	284,117	371,303	747,682	731,339	640,854	566,222	533,648	523,822	▲197,047	5,028,529
営業利益	5,323,641	766,593	491,475	354,024	106,227	38,798	▲167,939	▲361,196	314,624	▲486,052	▲477,648	▲174,084	237,273	642,095
売上高営業利益率	55.8%	77.1%	62.7%	53.7%	27.2%	9.5%	▲29.0%	▲97.6%	32.9%	▲60.6%	▲85.2%	▲49.8%	58.9%	11.3%
差引損益計算	5,323,641	766,593	491,475	354,024	106,227	38,798	▲167,939	▲361,196	314,624	▲486,052	▲477,648	▲174,084	237,273	642,095

貸借対照表(第4期)

	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	(円) 2023/12期
PayPay銀行	5,611,059	6,454,421	7,242,306	8,259,432	8,490,040	8,608,752	3,442,753	3,652,918	2,883,066	3,567,334	1,476,124	1,383,236	1,277,045	1,277,045
売掛金	1,056,757	1,032,611	829,887	330,971	356,748	538,266	413,881	379,277	864,673	58,570	55,182	321,670	322,296	322,296
前払費用	160,632	374,305	328,554	294,976	340,993	313,084	441,036	409,851	386,232	353,613	320,994	302,575	249,756	249,756
流動資産計	6,828,448	7,861,337	8,400,747	8,885,379	9,187,781	9,460,102	4,297,670	4,442,046	4,133,971	3,979,517	1,852,300	2,007,481	1,849,097	1,849,097
工具器具備品	-	-	-	-	-	-	132,300	215,562	172,450	327,788	218,526	109,264	-	-
有形固定資産	-	-	-	-	-	-	132,300	215,562	172,450	327,788	218,526	109,264	-	-
長期前払費用	-	-	-	-	-	-	9,670	9,670	9,670	9,670	9,670	9,670	9,670	9,670
投資その他の資産	-	-	-	-	-	-	9,670	9,670	9,670	9,670	9,670	9,670	9,670	9,670
固定資産計	-	-	-	-	-	-	141,970	225,232	182,120	337,458	228,196	118,934	9,670	9,670
事業主貸計	-	101,563	211,647	278,917	317,092	360,956	5,660,183	5,697,830	6,793,214	6,801,049	8,806,246	8,838,693	9,638,859	9,638,859
資産計	6,828,448	7,962,900	8,612,394	9,164,296	9,504,873	9,821,058	10,099,823	10,365,108	11,109,305	11,118,024	10,886,742	10,965,108	11,497,626	11,497,626
未払金	1,600	-	-	220	36,800	36,800	-	-	46,400	-	-	47,200	47,200	47,200
未払費用	14,610	18,247	17,081	21,230	12,034	12,989	17,414	29,600	27,349	26,798	22,128	24,241	25,972	25,972
freee MasterCard	30,278	47,125	31,386	23,010	6,037	6,273	-	-	-	-	-	-	-	-
流動負債計	46,488	65,372	48,467	44,460	54,871	56,062	17,414	29,600	73,749	26,798	22,128	71,441	73,172	73,172
事業主借計	-	348,975	523,899	725,784	949,723	1,225,919	1,711,271	2,325,566	2,710,990	3,252,712	3,503,748	3,706,885	4,000,399	4,000,399
負債計	46,488	414,347	572,366	770,244	1,004,594	1,281,981	1,728,685	2,355,166	2,784,739	3,279,510	3,525,876	3,778,326	4,073,571	4,073,571
差引損益計算	-	766,593	1,258,068	1,612,092	1,718,319	1,757,117	1,589,178	1,227,982	1,542,606	1,056,554	578,906	404,822	642,095	642,095
元入金	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960	6,781,960
資本計	6,781,960	7,548,553	8,040,028	8,394,052	8,500,279	8,539,077	8,371,138	8,009,942	8,324,566	7,838,514	7,360,866	7,186,782	7,424,055	7,424,055
負債・資本計	6,828,448	7,962,900	8,612,394	9,164,296	9,504,873	9,821,058	10,099,823	10,365,108	11,109,305	11,118,024	10,886,742	10,965,108	11,497,626	11,497,626

キャッシュフロー計算書(第4期)

	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	(円) 2023/12期
差引損益計算	-	766,593	491,475	354,024	106,227	38,798	▲167,939	▲361,196	314,624	▲486,052	▲477,648	▲174,084	237,273	642,095
売掛金増減額	-	24,146	202,724	498,916	▲25,777	▲181,518	124,385	34,604	▲485,396	806,103	3,388	▲266,488	▲626	734,461
その他流動資産増減	-	▲213,673	45,751	33,578	▲46,017	27,909	▲127,952	31,185	23,619	32,619	32,619	18,419	52,819	▲89,124
未払金増減額	-	▲1,600	-	220	36,580	-	▲36,800	-	46,400	▲46,400	-	47,200	-	45,600
未払費用増減額	-	3,637	▲1,166	4,149	▲9,196	955	4,425	12,186	▲2,251	▲551	▲4,670	2,113	1,731	11,362
freee MasterCard 増減額	-	16,847	▲15,739	▲8,376	▲16,973	236	▲6,273	-	-	-	-	-	-	▲30,278
小計	-	595,950	723,045	882,511	44,844	▲113,620	▲210,154	▲240,109	▲59,892	414,981	▲337,049	▲263,578	400,461	1,837,390
営業活動によるCF	-	595,950	723,045	882,511	44,844	▲113,620	▲210,154	▲240,109	▲59,892	414,981	▲337,049	▲263,578	400,461	1,837,390
工具器具備品増減額	-	-	-	-	-	-	▲132,300	▲83,262	43,112	▲155,338	109,262	109,262	109,264	-
減価償却費	-	-	-	-	-	-	-	▲43,112	▲43,112	▲109,262	▲109,262	▲109,262	▲109,264	▲523,274
投資活動によるCF	-	-	-	-	-	-	▲141,970	▲126,374	-	▲264,600	-	-	-	▲532,944
フリーCF	-	595,950	723,045	882,511	44,844	▲113,620	▲352,124	▲366,483	▲59,892	150,381	▲337,049	▲263,578	400,461	1,304,446
事業主への貸付	-	▲101,563	▲110,084	▲67,270	▲38,175	▲43,864	▲5,299,227	▲37,647	▲1,095,384	▲7,835	▲2,005,197	▲32,447	▲800,166	▲9,638,859
事業主からの借入	-	348,975	174,924	201,885	223,939	276,196	485,352	614,295	385,424	541,722	251,036	203,137	293,514	4,000,399
財務活動によるCF	-	247,412	64,840	134,615	185,764	232,332	▲4,813,875	576,648	▲709,960	533,887	▲1,754,161	170,690	▲506,652	▲5,638,460
現金増加額	-	843,362	787,885	1,017,126	230,608	118,712	▲5,165,999	210,165	▲769,852	684,268	▲2,091,210	▲92,888	▲106,191	▲4,334,014
現金月初(期初)残高	-	5,611,059	6,454,421	7,242,306	8,259,432	8,490,040	8,608,752	3,442,753	3,652,918	2,883,066	3,567,334	1,476,124	1,383,236	5,611,059
現金月末(期末)残高	-	6,454,421	7,242,306	8,259,432										

損益計算書(第3期)

(※) 月15日契約の非常勤嘱託職員(給与所得)のため稼働に時間が割けない期間

	前期	1月	2月	3月	(※) 4月	(※) 5月	(※) 6月	(※) 7月	(※) 8月	(※) 9月	(※) 10月	(※) 11月	(※) 12月	(円) 2022/12期
売上高	15,095,222	880,569	441,092	519,892	1,485,063	673,100	554,398	388,234	767,170	687,989	776,620	845,224	1,012,800	9,032,151
雑収入	-	-	-	-	500,000	-	-	-	-	-	-	-	-	500,000
売上高計	15,095,222	880,569	441,092	519,892	1,985,063	673,100	554,398	388,234	767,170	687,989	776,620	845,224	1,012,800	9,532,151
売上原価	-	-	-	-	-	-	-	-	-	-	-	-	-	-
売上総利益	15,095,222	880,569	441,092	519,892	1,985,063	673,100	554,398	388,234	767,170	687,989	776,620	845,224	1,012,800	9,532,151
売上総利益率	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
研修費	6,300	-	-	6,300	-	40,000	-	26,573	26,573	26,573	26,573	54,573	26,573	233,738
広告宣伝費	-	-	-	10,814	-	-	-	150,456	-	-	-	-	-	161,270
旅費交通費	271,096	29,086	13,371	24,757	12,093	19,609	24,093	30,021	51,948	44,657	53,476	32,920	26,024	362,055
通信費	108,972	14,698	14,368	15,848	14,370	14,678	14,788	14,370	14,153	14,926	15,226	14,921	▲36,809	125,537
荷造運賃	108,972	-	-	-	-	-	-	-	-	-	-	-	1,320	1,320
交際費	182,459	8,260	17,664	87,801	82,740	33,996	56,748	17,360	26,795	59,674	35,329	11,489	108,949	546,805
会議費	665,668	60,568	47,282	56,754	47,208	53,571	43,587	54,669	74,606	86,957	147,135	49,848	80,887	803,072
地代家賃	276,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	▲230,000	276,000
水道光熱費	68,575	16,070	15,411	10,600	10,950	10,509	11,335	15,976	14,893	12,260	9,714	10,821	▲62,621	75,918
消耗品費	270,044	10,416	44,705	33,992	63,775	79,056	26,902	15,425	10,816	49,054	44,102	26,006	5,333	409,582
保険料	4,490	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	▲2,152	13,116
租税公課	-	-	-	200	-	-	-	-	-	492,100	-	-	-	492,300
新聞図書費	17,040	9,846	19,305	4,522	14,180	6,820	2,360	3,080	-	2,059	2,170	10,169	7,630	82,141
諸会費	32,247	3,583	3,583	3,587	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	49,750
支払手数料	382,143	59,676	7,821	16,204	12,550	13,010	12,260	17,939	17,185	22,130	13,694	16,044	▲5,576	202,937
減価償却費	67,400	-	-	-	-	-	-	-	-	-	54,933	54,933	263,034	372,900
経費計	2,461,406	259,591	230,898	318,767	309,587	322,970	243,794	397,590	288,690	862,111	454,073	333,445	186,925	4,208,441
営業利益	12,633,816	620,978	210,194	201,125	1,675,476	350,130	310,604	▲9,356	478,480	▲174,122	322,547	511,779	825,875	5,323,710
売上高営業利益率	83.7%	70.5%	47.7%	38.7%	84.4%	52.0%	56.0%	▲2.4%	62.4%	▲25.3%	41.5%	60.5%	81.5%	55.9%
差引損益計算	12,633,816	620,978	210,194	201,125	1,675,476	350,130	310,604	▲9,356	478,480	▲174,122	322,547	511,779	825,875	5,323,710

貸借対照表(第3期)

	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	(円) 2022/12期
PayPay銀行	4,347,853	4,490,532	4,454,918	4,821,022	5,629,051	6,766,517	7,139,058	5,744,127	5,967,208	6,602,566	5,989,358	5,204,929	5,611,059	5,611,059
売掛金	1,262,820	845,070	541,677	554,778	1,297,861	622,182	678,388	352,375	708,971	603,697	801,432	683,898	1,056,757	1,056,757
未収入金	-	-	-	10,810	-	-	-	-	-	-	-	-	-	-
前払金	-	-	6,300	-	-	-	-	-	-	-	-	-	-	-
前払費用	72,104	94,128	84,697	133,930	225,177	175,448	396,729	379,387	343,636	297,885	280,134	206,383	160,632	160,632
仮払金	8,984	8,984	8,984	8,984	8,984	8,984	8,984	8,984	8,984	8,984	8,984	-	-	-
流動資産計	5,691,761	5,438,714	5,096,576	5,529,524	7,161,073	7,573,131	8,223,159	6,484,873	7,028,799	7,513,132	7,079,908	6,095,210	6,828,448	6,828,448
工具器具備品	-	-	-	-	-	-	-	-	-	-	109,867	54,934	-	-
有形固定資産	-	-	-	-	-	-	-	-	-	-	109,867	54,934	-	-
長期前払費用	21,335	-	-	-	-	-	-	-	-	-	-	-	-	-
投資その他の資産	21,335	-	-	-	-	-	-	-	-	-	-	-	-	-
固定資産計	21,335	-	-	-	-	-	-	-	-	-	109,867	54,934	-	-
事業主貸計	-	1,083,644	1,728,439	1,781,275	1,988,477	2,057,075	2,113,612	4,153,057	4,233,053	4,302,860	5,382,140	6,968,264	7,558,950	7,558,950
資産計	5,713,096	6,522,358	6,825,015	7,310,799	9,149,550	9,630,206	10,336,771	10,637,930	11,261,852	11,815,992	12,571,915	13,118,408	14,387,398	14,387,398
未払金	-	52,000	-	-	-	-	-	3,636	7,272	4,800	4,800	1,600	1,600	1,600
未払費用	12,500	20,186	17,527	16,124	12,189	14,349	14,122	21,472	23,697	22,525	15,840	14,876	14,610	14,610
freee MasterCard	30,047	41,210	43,528	92,320	91,857	27,167	27,036	55,549	35,097	34,378	34,405	33,706	30,278	30,278
前受収益	88,000	88,000	88,000	108,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000	-	-	-
流動負債計	130,547	201,396	149,055	216,444	192,046	129,516	129,158	168,657	154,066	149,703	143,045	50,182	46,488	46,488
事業主借計	-	117,435	262,239	479,509	667,182	860,238	1,256,557	1,527,573	1,687,606	2,420,231	2,860,265	2,987,842	3,434,651	3,434,651
負債計	130,547	318,831	411,294	695,953	859,228	989,754	1,385,715	1,696,230	1,841,672	2,569,934	3,003,310	3,038,024	3,481,139	3,481,139
差引損益計算	-	620,978	831,172	1,032,297	2,707,773	3,057,903	3,368,507	3,359,151	3,837,631	3,663,509	3,986,056	4,497,835	5,323,710	5,323,710
元入金	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549	5,582,549
資本計	5,582,549	6,203,527	6,413,721	6,614,846	8,290,322	8,640,452	8,951,056	8,941,700	9,420,180	9,246,058	9,568,605	10,080,384	10,906,259	10,906,259
負債・資本計	5,713,096	6,522,358	6,825,015	7,310,799	9,149,550	9,630,206	10,336,771	10,637,930	11,261,852	11,815,992	12,571,915	13,118,408	14,387,398	14,387,398

キャッシュフロー計算書(第3期)

	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	(円) 2022/12期
差引損益計算	-	620,978	210,194	201,125	1,675,476	350,130	310,604	▲9,356	478,480	▲174,122	322,547	511,779	825,875	5,323,710
減価償却費	-	-	-	-	-	-	-	-	-	-	54,933	54,933	263,034	372,900
売掛金増減額	-	417,750	303,393	▲13,101	▲743,083	675,679	▲56,206	326,013	▲356,596	105,274	▲197,735	117,534	▲372,859	206,063
その他流動資産増減	-	▲22,024	3,131	▲53,743	▲80,437	49,729	▲221,281	17,342	35,751	45,751	17,751	82,735	45,751	▲79,544
未払金増減額	-	52,000	▲52,000	-	-	-	-	3,636	3,636	▲2,472	-	▲3,200	-	1,600
未払費用増減額	-	7,686	▲2,659	▲1,403	▲3,935	2,160	▲227	7,350	2,225	▲1,172	▲6,685	▲964	▲266	2,110
freee MasterCard 増減額	-	11,163	2,318	48,792	▲463	▲64,690	▲131	28,513	▲20,452	▲719	27	▲699	▲3,428	231
前受収益増減額	-	-	-	20,000	▲20,000	-	-	-	-	-	-	▲88,000	-	▲88,000
小計	-	1,087,553	464,377	201,670	827,558	1,013,008	32,759	373,498	143,044	▲27,460	190,838	674,118	758,107	5,739,070
営業活動によるCF	-	1,087,553	464,377	201,670	827,558	1,013,008	32,759	373,498	143,044	▲27,460	190,838	674,118	758,107	5,739,070
工具器具備品増減額	-	-	-	-	-	-	-	-	-	-	▲109,867	54,933	54,934	-
減価償却費	-	-	-	-	-	-	-	-	-	-	▲54,933	▲54,933	▲263,034	▲372,900
長期前払費用	-	21,335	-	-	-	-	-	-	-	-	-	-	-	21,335
投資活動によるCF	-	21,335	-	-	-	-	-	-	-	-	▲164,800	-	▲208,100	▲351,565
フリーCF	-	1,108,888	464,377	201,670	827,558	1,013,008	32,759	373,498	143,044	▲27,460	26,038	674,118	550,007	5,387,505
事業主への貸付	-	▲1,083,644	▲644,795	▲52,836	▲207,202	▲68,598	▲56,537	▲2,039,445	▲79,996	▲69,807	▲1,079,280	▲1,586,124	▲590,686	▲7,558,950
事業主からの借入	-	117,435	144,804	217,270	187,673	193,056	396,319	271,016	160,033	732,625</				

損益計算書(第2期)

(円)

	前期	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	2021/12期
売上高	3,380,855	893,564	687,291	1,498,491	1,236,296	1,561,825	1,146,024	1,299,137	1,151,879	1,342,510	2,009,200	1,121,080	1,147,925	15,095,222
雑収入	16	-	-	-	-	-	-	-	-	-	-	-	-	-
売上高計	3,380,871	893,564	687,291	1,498,491	1,236,296	1,561,825	1,146,024	1,299,137	1,151,879	1,342,510	2,009,200	1,121,080	1,147,925	15,095,222
売上原価	-	-	-	-	-	-	-	-	-	-	-	-	-	-
売上総利益	3,380,871	893,564	687,291	1,498,491	1,236,296	1,561,825	1,146,024	1,299,137	1,151,879	1,342,510	2,009,200	1,121,080	1,147,925	15,095,222
売上総利益率	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
研修費	-	-	-	6,300	-	-	-	-	-	-	-	-	-	6,300
旅費交通費	116,090	20,795	19,590	19,213	21,975	20,710	22,264	21,454	21,603	28,494	24,443	28,526	22,029	271,096
通信費	82,163	10,018	10,018	10,043	10,062	10,018	13,648	13,653	13,650	14,162	14,270	16,339	▲26,909	108,972
交際費	51,800	498	-	9,000	1,592	9,000	15,292	15,434	6,000	38,456	6,380	13,800	67,007	182,459
会議費	129,640	14,315	18,517	69,670	51,615	44,587	57,167	64,375	48,778	51,233	66,716	78,767	99,928	665,668
地代家賃	207,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	▲230,000	276,000
水道光熱費	50,373	14,500	13,073	11,038	10,751	9,780	8,712	8,985	11,679	12,279	12,211	10,436	▲54,869	68,575
消耗品費	98,314	17,526	7,587	51,957	11,572	24,714	14,297	20,886	31,203	24,967	15,892	6,246	43,197	270,044
保険料	-	-	-	-	-	-	-	-	708	1,388	1,388	1,388	▲382	4,490
租税公課	200	-	-	-	-	-	-	-	-	-	-	-	-	-
新聞図書費	15,277	980	980	980	980	980	980	980	980	980	4,940	980	2,300	17,040
諸会費	-	-	-	-	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	32,247
支払手数料	430,005	40,561	15,511	39,621	5,966	75,856	5,116	69,616	9,376	9,266	104,106	8,716	▲1,568	382,143
減価償却費	479,486	-	-	-	-	-	-	-	-	-	-	33,700	33,700	67,400
経費計	1,660,348	165,193	131,276	263,822	164,096	245,228	187,059	264,966	193,560	230,808	299,929	248,481	▲41,984	2,352,434
営業利益	1,720,523	728,371	556,015	1,234,669	1,072,200	1,316,597	958,965	1,034,171	958,319	1,111,702	1,709,271	872,599	1,189,909	12,742,788
売上高営業利益率	50.9%	81.5%	80.9%	82.4%	86.7%	84.3%	83.7%	79.6%	83.2%	82.8%	85.1%	77.8%	103.7%	84.4%
差引損益計算	1,720,523	728,371	556,015	1,234,669	1,072,200	1,316,597	958,965	1,034,171	958,319	1,111,702	1,709,271	872,599	1,189,909	12,742,788

貸借対照表(第2期)

(円)

	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	2021/12期
PayPay銀行	949,194	1,097,825	1,555,959	1,602,474	2,176,706	2,395,133	3,145,745	3,349,018	3,558,620	3,854,847	4,368,108	4,460,519	4,347,853	4,347,853
売掛金	534,771	806,459	701,498	1,432,852	1,357,242	1,483,310	1,151,752	1,250,647	1,119,804	1,234,296	1,652,552	1,146,934	1,262,820	1,262,820
前払費用	10,813	20,548	17,299	14,050	73,249	73,672	117,700	122,899	121,284	108,989	96,694	84,399	72,104	72,104
仮払金	-	-	-	-	-	-	-	-	-	8,984	8,984	8,984	8,984	8,984
流動資産計	1,494,778	1,924,832	2,274,756	3,049,376	3,607,197	3,952,115	4,415,197	4,722,564	4,799,708	5,207,116	6,126,338	5,700,836	5,691,761	5,691,761
工具器具備品	-	-	-	-	-	-	-	-	-	-	-	101,100	-	-
有形固定資産	-	-	-	-	-	-	-	-	-	-	-	101,100	-	-
長期前払費用	-	-	-	-	-	-	21,335	21,335	21,335	21,335	21,335	21,335	21,335	21,335
投資その他の資産	-	-	-	-	-	-	21,335	21,335	21,335	21,335	21,335	21,335	21,335	21,335
固定資産計	-	-	-	-	-	-	21,335	21,335	21,335	21,335	21,335	122,435	21,335	21,335
事業主貸計	-	389,400	684,438	1,235,622	1,861,626	2,940,952	3,457,766	4,390,291	5,307,538	6,243,820	7,248,541	8,602,611	10,141,734	10,141,734
資産計	1,494,778	2,314,232	2,959,194	4,284,998	5,468,823	6,893,067	7,894,298	9,134,190	10,128,581	11,472,271	13,396,214	14,425,882	15,854,830	15,854,830
未払金	2,953	37,510	11,770	35,750	35,200	71,000	-	65,000	2,000	-	95,000	-	-	-
未払費用	-	5,855	50,128	5,880	4,172	5,855	4,128	5,859	4,129	6,368	7,431	15,001	12,500	12,500
freee MasterCard	22,347	44,550	65,816	21,079	44,753	19,865	22,383	39,223	28,985	29,582	28,163	25,901	30,047	30,047
前受収益	-	-	-	-	-	-	-	-	-	88,000	88,000	88,000	88,000	88,000
流動負債計	25,300	87,915	127,714	62,709	84,125	96,720	26,511	110,082	35,114	123,950	218,594	128,902	130,547	130,547
事業主借計	-	28,468	77,616	233,756	323,965	419,017	531,492	653,642	764,682	907,834	1,027,862	1,274,623	1,512,017	1,512,017
負債計	25,300	116,383	205,330	296,465	408,090	515,737	558,003	763,724	799,796	1,031,784	1,246,456	1,403,525	1,642,564	1,642,564
差引損益計算	-	728,371	1,284,386	2,519,055	3,591,255	4,907,852	5,866,817	6,900,988	7,859,307	8,971,009	10,680,280	11,552,879	12,742,788	12,742,788
元入金	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478	1,469,478
資本計	1,469,478	2,197,849	2,753,864	3,988,533	5,060,733	6,377,330	7,336,295	8,370,466	9,328,785	10,440,487	12,149,758	13,022,357	14,212,266	14,212,266
負債・資本計	1,494,778	2,314,232	2,959,194	4,284,998	5,468,823	6,893,067	7,894,298	9,134,190	10,128,581	11,472,271	13,396,214	14,425,882	15,854,830	15,854,830

キャッシュフロー計算書(第2期)

(円)

	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	2021/12期
差引損益計算	-	728,371	556,015	1,234,669	1,072,200	1,316,597	958,965	1,034,171	958,319	1,111,702	1,709,271	872,599	1,189,909	12,742,788
売掛金増減額	-	▲271,688	104,961	▲731,354	75,610	▲126,068	331,558	▲98,895	130,843	▲114,492	▲418,256	505,618	▲115,886	▲728,049
前払費用増減額	-	▲9,735	3,249	3,249	▲59,199	▲423	▲44,028	▲5,199	1,615	12,295	12,295	12,295	12,295	▲61,291
仮払金増減額	-	-	-	-	-	-	-	-	-	▲8,984	-	-	-	▲8,984
未払金増減額	-	34,557	▲25,740	23,980	▲550	35,800	▲71,000	65,000	▲63,000	▲2,000	95,000	▲95,000	-	▲2,953
未払費用増減額	-	5,855	44,273	▲44,248	▲1,708	1,683	▲1,727	1,731	▲1,730	2,239	1,063	7,570	▲2,501	12,500
freee MasterCard 増減額	-	22,203	21,266	▲44,737	23,674	▲24,888	2,518	16,840	▲10,238	597	▲1,419	▲2,262	4,146	7,700
前受収益増減額	-	-	-	-	-	-	-	-	-	88,000	-	-	-	88,000
小計	-	509,563	704,024	441,559	1,110,027	1,202,701	1,176,286	1,013,648	1,015,809	1,089,357	1,397,954	1,334,520	1,121,663	12,117,111
営業活動によるCF	-	509,563	704,024	441,559	1,110,027	1,202,701	1,176,286	1,013,648	1,015,809	1,089,357	1,397,954	1,334,520	1,121,663	12,117,111
工具器具備品増減額	-	-	-	-	-	-	-	-	-	-	-	▲101,100	101,100	-
減価償却費	-	-	-	-	-	-	-	-	-	-	-	▲33,700	▲33,700	▲67,400
長期前払費用	-	-	-	-	-	-	▲21,335	-	-	-	-	-	-	▲21,335
投資活動によるCF	-	-	-	-	-	-	▲21,335	-	-	-	-	▲134,800	67,400	▲88,735
フリーCF	-	509,563	704,024	441,559	1,110,027	1,202,701	1,154,951	1,013,648	1,015,809	1,089,357	1,397,954	1,199,720	1,189,063	12,028,376
事業主への貸付	-	▲389,400	▲295,038	▲551,184	▲626,004	▲1,079,326	▲516,814	▲932,525	▲917,247	▲936,282	▲1,004,721	▲1,354,070	▲1,539,123	▲10,141,734
事業主からの借入	-	28,468	49,148	156,140	90,209	95,052	112,475	122,150	111,040	143,152	120,028	246,761	237,394	1,512,017
財務活動によるCF	-	▲360,932	▲245,890	▲395,044	▲535,795	▲984,274	▲404,339	▲810,375	▲806,207	▲793,130	▲884,693	▲1,107,309	▲1,301,729	▲8,629,717
現金増加額	-	148,631	458,134	46,515	574,232	218,427	750,612	203,273	209,602	296,227	513,261	92,411	▲112,666	3,398,659

損益計算書(第1期)

		創業→												(円)
		1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	2020/12期
売上高	-	-	-	-	-	214,138	226,522	397,403	396,099	534,059	363,189	609,128	640,317	3,380,855
雑収入	-	-	-	-	-	-	-	-	-	16	-	-	-	16
売上高計	-	-	-	-	-	214,138	226,522	397,403	396,099	534,075	363,189	609,128	640,317	3,380,871
売上原価	-	-	-	-	-	-	-	-	-	-	-	-	-	-
売上総利益	-	-	-	-	-	214,138	226,522	397,403	396,099	534,075	363,189	609,128	640,317	3,380,871
売上総利益率	-	-	-	-	-	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
旅費交通費	-	-	-	-	-	2,688	4,092	13,818	12,230	19,582	19,388	19,015	25,277	116,090
通信費	-	-	-	-	12,358	9,494	12,340	10,654	23,993	12,444	9,209	9,508	▲17,837	82,163
交際費	-	-	-	-	-	-	-	3,039	670	2,664	330	32,956	12,141	51,800
会議費	-	-	-	-	-	-	474	17,830	39,362	6,709	24,090	8,833	32,342	129,640
地代家賃	-	-	-	-	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	▲161,000	207,000
水道光熱費	-	-	-	-	12,408	9,523	11,840	9,620	13,421	16,084	10,888	6,311	▲39,722	50,373
消耗品費	-	-	-	-	-	-	24,182	850	7,276	32,662	9,870	12,298	11,176	98,314
租税公課	-	-	-	-	-	-	-	-	-	-	-	200	-	200
新聞図書費	-	-	-	-	980	980	980	980	980	3,070	4,060	980	2,267	15,277
支払手数料	-	-	-	-	13,288	13,448	39,848	91,628	87,470	95,480	50,450	39,240	▲847	430,005
減価償却費	-	-	-	-	17,086	17,086	17,086	17,086	17,086	17,086	125,654	125,654	125,662	479,486
経費計	-	-	-	-	102,120	99,219	156,842	211,505	248,488	251,781	299,939	300,995	▲10,541	1,660,348
営業利益	-	-	-	-	▲102,120	114,919	69,680	185,898	147,611	282,294	63,250	308,133	650,858	1,720,523
売上高営業利益率	-	-	-	-	-	53.7%	30.8%	46.8%	37.3%	52.9%	17.4%	50.6%	101.6%	50.9%
差引損益計算	-	-	-	-	▲102,120	114,919	69,680	185,898	147,611	282,294	63,250	308,133	650,858	1,720,523

貸借対照表(第1期)

		創業→												(円)
	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	2020/12期
PayPay銀行	-	-	-	-	-	-	7,750	66,486	360,309	515,184	598,409	663,347	949,194	949,194
売掛金	-	-	-	-	-	114,675	254,210	385,577	370,310	496,749	384,500	571,355	534,771	534,771
前払費用	-	-	-	-	-	-	-	-	-	-	-	-	10,813	10,813
立替金	-	-	-	-	-	-	370	-	-	-	-	-	-	-
流動資産計	-	-	-	-	-	114,675	262,330	452,063	730,619	1,011,933	982,909	1,234,702	1,494,778	1,494,778
工具器具備品	-	153,780	153,780	153,780	136,694	119,608	102,522	85,436	68,350	51,264	34,178	17,092	-	-
固定資産計	-	153,780	153,780	153,780	136,694	119,608	102,522	85,436	68,350	51,264	34,178	17,092	-	-
開業費	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	217,138	108,570	-	-
繰延資産計	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	217,138	108,570	-	-
事業主貸計	-	-	-	-	-	86,235	162,244	283,454	323,747	577,008	871,411	1,140,776	1,791,151	1,791,151
資産計	325,706	479,486	479,486	479,486	462,400	646,224	852,802	1,146,659	1,448,422	1,965,911	2,105,636	2,501,140	3,285,929	3,285,929
未払金	-	-	-	-	-	-	26,400	-	-	95,260	49,500	3,396	2,953	2,953
freee MasterCard	-	-	-	-	-	-	-	-	-	-	-	13,011	22,347	22,347
流動負債計	-	-	-	-	-	-	26,400	-	-	95,260	49,500	16,407	25,300	25,300
事業主借計	-	153,780	153,780	153,780	238,814	307,719	418,217	552,576	706,728	846,663	968,898	1,089,362	1,214,400	1,214,400
負債計	-	153,780	153,780	153,780	238,814	307,719	444,617	552,576	706,728	941,923	1,018,398	1,105,769	1,239,700	1,239,700
差引損益計算	-	-	-	-	▲102,120	12,799	82,479	268,377	415,988	698,282	761,532	1,069,665	1,720,523	1,720,523
元入金	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706	325,706
資本計	325,706	325,706	325,706	325,706	223,586	338,505	408,185	594,083	741,694	1,023,988	1,087,238	1,395,371	2,046,229	2,046,229
負債・資本計	325,706	479,486	479,486	479,486	462,400	646,224	852,802	1,146,659	1,448,422	1,965,911	2,105,636	2,501,140	3,285,929	3,285,929

キャッシュフロー計算書(第1期)

		創業→												(円)
	期首	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月	2020/12期
差引損益計算	-	-	-	-	▲102,120	114,919	69,680	185,898	147,611	282,294	63,250	308,133	650,858	1,720,523
減価償却費	-	-	-	-	17,086	17,086	17,086	17,086	17,086	17,086	125,654	125,654	125,662	479,486
売掛金増減額	-	-	-	-	-	▲114,675	▲139,535	▲131,367	15,267	▲126,439	112,249	▲186,855	36,584	▲534,771
前払費用増減額	-	-	-	-	-	-	-	-	-	-	-	-	▲10,813	▲10,813
立替金増減額	-	-	-	-	-	-	▲370	370	-	-	-	-	-	-
未払金増減額	-	-	-	-	-	-	26,400	▲26,400	-	95,260	▲45,760	▲46,104	▲443	2,953
freee MasterCard 増減額	-	-	-	-	-	-	-	-	-	-	-	13,011	9,336	22,347
小計	-	-	-	-	▲85,034	17,330	▲26,739	45,587	179,964	268,201	255,393	213,839	811,184	1,679,725
営業活動によるCF	-	-	-	-	▲85,034	17,330	▲26,739	45,587	179,964	268,201	255,393	213,839	811,184	1,679,725
工具器具備品増減額	-	▲153,780	-	-	17,086	17,086	17,086	17,086	17,086	17,086	17,086	17,086	17,092	-
開業費増減額	▲325,706	-	-	-	-	-	-	-	-	-	108,568	108,568	108,570	-
減価償却費	-	-	-	-	▲17,086	▲17,086	▲17,086	▲17,086	▲17,086	▲17,086	▲125,654	▲125,654	▲125,662	▲479,486
投資活動によるCF	▲325,706	▲153,780	-	-	-	-	-	-	-	-	-	-	-	▲479,486
フリーCF	▲325,706	▲153,780	-	-	▲85,034	17,330	▲26,739	45,587	179,964	268,201	255,393	213,839	811,184	1,200,239
事業主への貸付	-	-	-	-	-	▲86,235	▲76,009	▲121,210	▲40,293	▲253,261	▲294,403	▲269,365	▲650,375	▲1,791,151
事業主からの借入	-	153,780	-	-	85,034	68,905	110,498	134,359	154,152	139,935	122,235	120,464	125,038	1,214,400
元入金	325,706	-	-	-	-	-	-	-	-	-	-	-	-	325,706
財務活動によるCF	325,706	153,780	-	-	85,034	▲17,330	34,489	13,149	113,859	▲113,326	▲172,168	▲148,901	▲525,337	▲251,045
現金増加額	-	-	-	-	-	-	7,750	58,736	293,823	154,875	83,225	64,938	285,847	949,194
現金月初(期初) 残高	-	-	-	-	-	-	-	7,750	66,486	360,309	515,184	598,409	663,347	-
現金月末(期末) 残高	-	-	-	-	-	-	7,750	66,486	360,309	515,184	598,409	663,347	949,194	949,194