

## FORM A - BALANCE SHEET AS OF 31/12/2023

ASSETS	31/12/2023	31/12/2022
<b>A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE</b>	<b>1.956,00</b>	<b>4.070,00</b>
<b>B) FIXED ASSETS</b>		
<b>I - Intangible fixed assets</b>		
1) Start-up and expansion costs 2) Research, development and publicity costs 3) Industrial patents and intellectual property rights 4) Concessions, licenses, trademarks and similar rights 5) Goodwill 6) Intangible fixed assets under construction and advances 7) Other intangible fixed assets		
<b>Total intangible fixed assets</b>	-	-
<b>II - Tangible fixed assets</b>		
1) Lands and buildings 2) Plants and machinery 3) Equipments - <i>Equipments depreciation fund</i> 4) Other tangible fixed assets Electronic office machines - <i>Electronic office machines depreciation fund</i> 5) Tangible fixed assets under construction and advances	145.317,35  114.063,68  -55.620,60  3.149,39  -1.413,84	145.317,35  110.829,68  -42.157,18  2.409,38  -783,96
<b>Total tangible fixed assets</b>	<b>205.495,98</b>	<b>215.615,27</b>
<b>III - Financial fixed assets</b>		
1) Shareholdings in:		



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a) subsidiary companies		
b) related companies		
c) others companies (Banca Etica shares)	575,00	575,00
<b>Total shareholdings</b>	<b>575,00</b>	<b>575,00</b>
2) Receivables		
a) subsidiary companies		
Within the next financial year		
Beyond the next financial year		
<b>Total receivables subsidiary companies</b>		
b) related companies		
Within the next financial year		
Beyond the next financial year		
<b>Total receivables related companies</b>		
c) to other No-profit organizations		
Within the next financial year		
Beyond the next financial year		
<b>Total receivables other No-profit organizations</b>		
d) to others		
Guarantee deposits		
Within the next financial year		
Beyond the next financial year	1.900,00	1.900,00
<b>Total receivables from others</b>	<b>1.900,00</b>	<b>1.900,00</b>
<b>Total Receivables</b>	<b>1.900,00</b>	<b>1.900,00</b>
3) other bonds		
<b>Total financial fixed assets</b>	<b>2.475,00</b>	<b>2.475,00</b>
<b>TOTAL FIXED ASSETS B)</b>	<b>207.970,98</b>	<b>218.090,27</b>
<b>C) CURRENT ASSETS</b>		
<b>I - Inventory</b>		
1) Raw, subsidiary and consumable materials		
2) Work-in-progress and semi-finished products		
3) Work in progress on order		
4) Finished products and merchandise		
5) Advance payments		
<b>Total Inventory</b>		



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<b>II -Receivables</b>		
1) from customers		
Within the next financial year		
Beyond the next financial year		
<b>Total Receivables from customers</b>		
2) from associates and founders		
Within the next financial year	-	1.500,00
Beyond the next financial year		
<b>Total Receivables from associates and founders</b>	<b>-</b>	<b>1.500,00</b>
3) from public bodies		
Within the next financial year	-	20.855,53
Beyond the next financial year		
<b>Total Receivables from public bodies</b>	<b>-</b>	<b>20.855,53</b>
4) from private individuals for contributions		
Within the next financial year	1987,23	
Beyond the next financial year		
<b>Total Receivables from private individuals for contributions</b>	<b>1.987,23</b>	
5) from organizations of the same network for sending funds to TN Local Offices on ongoing projects		
Within the next financial year	624.963,63	1.103.970,26
Beyond the next financial year		
Advances/Loans to TN Local Offices		
Within the next financial year	7.329,52	4.362,34
Beyond the next financial year	82.390,51	78.153,53
<b>Total Receivables from organizations of the same network</b>	<b>714.683,66</b>	<b>1.186.486,13</b>
6) from other No-profit organizations towards Partners on ongoing programs		
Within the next financial year	1.703,94	-
Beyond the next financial year		
<b>Total Receivables from other No-profit organizations</b>	<b>1.703,94</b>	<b>-</b>
7) from subsidiary companies		
Within the next financial year		
Beyond the next financial year		
<b>Total credits towards subsidiary companies</b>		
8) from related companies		
Within the next financial year		
Beyond the next financial year		
<b>Total credits from related companies</b>		
9) Tax credits		



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	Within the next financial year	12.024,88	9.585,06
	Beyond the next financial year		
	<b>Total Tax credits</b>	<b>12.024,88</b>	<b>9.585,06</b>
10) from 5 x 1000			
	Within the next financial year		
	Beyond the next financial year		
	<b>Total credits from 5 x 1000</b>		
11) Deferred tax assets			
	Within the next financial year		
	Beyond the next financial year		
	<b>Total Deferred tax assets</b>		
12) from others			
	Within the next financial year		
Advances to headquarters personnel	1.500,00	-	
Advances to local personnel	5.635,50	-	
Local guarantees and loans	-	1.721,47	
Miscellaneous credits	70.309,29	66.431,15	
	Beyond the next financial year		
Money transfers for ongoing projects	2.865.250,82	5.261.341,97	
Bad loans from consolidation imbalance	46.071,73	10.782,80	
	<b>Total credits towards others</b>	<b>2.988.767,34</b>	<b>5.340.277,39</b>
	<b>Total credits</b>	<b>3.717.179,82</b>	<b>6.558.704,11</b>
<b>III - Current financial assets</b>			
1) Shareholdings in subsidiary companies			
2) Shareholdings in related companies			
3) Other bonds			
<b>Total current financial assets</b>			
<b>IV - Liquid assets</b>			
1) Bank and postal accounts	473.602,27	179.358,84	
2) Cheques			
3) Cash and valuables on hand	955,85	1.279,66	
	<b>Total cash and cash equivalents</b>	<b>474.558,12</b>	<b>180.638,50</b>
<b>TOTAL CURRENT ASSETS C)</b>	<b>4.193.725,17</b>	<b>6.739.342,61</b>	
<b>D) ACCRUALS AND PREPAYMENTS</b>	<b>44.592,42</b>	<b>302,02</b>	



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<b>Total Assets</b>	<b>4.448.244,57</b>	<b>6.961.804,90</b>
<b>LIABILITIES</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
<b>A) NET EQUITY</b>		
<b>I - Endowment fund</b>	<b>25.130,44</b>	<b>31.483,24</b>
<b>II - Special purpose assets</b>		
1) statutory reserves		
2) tied reserves by decision of institutional bodies		
3) tied reserves allocated by third parties		
<b>Total Special purpose assets</b>	<b>-</b>	<b>-</b>
<b>III - Free assets</b>		
1) profit & operating surpluses reserves		
2) Other reserves		
<b>Total free assets</b>	<b>-</b>	<b>-</b>
<b>IV - Surplus/deficit for the year</b>	<b>2.611,36</b>	<b>-6.327,80</b>
<b>TOTAL NET EQUITY</b>	<b>27.741,80</b>	<b>25.155,44</b>
<b>B) PROVISIONS FOR RISKS AND CHARGES</b>		
1) For retirement benefits and similar		
2) For taxes, including deferred taxes		
3) Others		
<b>TOTAL PROVISIONS FOR RISKS AND CHARGES</b>	<b>0,00</b>	<b>0,00</b>
<b>C) EMPLOYEERS SEVERANCE INDEMNITY PROVISION</b>	<b>40.838,22</b>	<b>32.034,05</b>
<b>D) PAYABLES</b>		



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1) due to banks		
Within the next financial year	38.152,00	114234,75
Beyond the next financial year		
<b>Total banks payables</b>	<b>38.152,00</b>	<b>114.234,75</b>
2) due to other lenders		
Within the next financial year		
Beyond the next financial year		
<b>Total payables towards other donors</b>	<b>-</b>	<b>-</b>
3) due to associates and founders for financing		
Within the next financial year	2.000,00	
Beyond the next financial year		-
<b>Total payables to associates and founders for financing</b>	<b>2.000,00</b>	<b>-</b>
4) due to organizations of the same network		
TN Peru Coordination office		
Within the next financial year	11.535,40	4.058,04
Beyond the next financial year		
TN Peru Coordination office v/Headquarters		
Within the next financial year	-	
Beyond the next financial year		
for funds received by TN Coordinations Offices from Headquarters (ongoing projects)		
Within the next financial year	624.963,63	1.103.970,26
Beyond the next financial year		
<b>Total payables towards organizations in the same association network</b>	<b>636.499,03</b>	<b>1.108.028,30</b>
5) payables for restricted liberal donations		
Payables to Donors (projects)	3.162.609,55	4.944.104,25
TN Contribution Projects Fund	24.799,76	24.799,76
Local Partner Contribution Project Fund	38.723,59	39.286,71
Other Partner Contribution Project Fund	263.945,50	340.353,89
Co-financing from Other Institutions Project Fund	126.860,13	141.346,43
in kind Contribution Projects Fund	-	46.706,67
Private Donations Projects Fund	-	10.749,00
Project Funding from Fundraising Activities	-	2.100,00
Within the next financial year		
Beyond the next financial year	3.616.938,53	5.549.446,71
<b>Total payables for restricted liberal donations</b>	<b>3.616.938,53</b>	<b>5.549.446,71</b>
6) advance payments		



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Partners' advances on ongoing prg		
Within the next financial year	59.269,62	91040,36
Beyond the next financial year		
<b>Total advance payments</b>	<b>59.269,62</b>	<b>91.040,36</b>
7) due to suppliers		
Within the next financial year	8.682,95	15.823,95
Beyond the next financial year		
<b>Total payables to suppliers</b>	<b>8.682,95</b>	<b>15.823,95</b>
8) due to subsidiaries and related companies		
Within the next financial year		
Beyond the next financial year		
<b>Total payables to companies subsidiaries and associates</b>	<b>-</b>	<b>-</b>
9) tax payables		
Within the next financial year	4.724,78	5.347,42
Beyond the next financial year		
<b>Total tax payables</b>	<b>4.724,78</b>	<b>5.347,42</b>
10) due to social security institutions		
Within the next financial year	6.642,07	9.886,09
Beyond the next financial year		
<b>Total payables to social security institutions</b>	<b>6.642,07</b>	<b>9.886,09</b>
11) due to employees and collaborators		
Within the next financial year	-	1.600,00
Beyond the next financial year		
<b>Total payables to employees and collaborators</b>	<b>-</b>	<b>1.600,00</b>
12) others payables		
Within the next financial year	6.593,42	471,83
Beyond the next financial year		
<b>Total others payables</b>	<b>6.593,42</b>	<b>471,83</b>
<b>TOTAL PAYABLES</b>	<b>4.379.502,40</b>	<b>6.895.879,41</b>
<b>E) ACCRUALS AND DEFERRALS</b>	<b>162,15</b>	<b>8.736,00</b>
<b>Total Liability</b>	<b>4.448.244,57</b>	<b>6.961.804,90</b>

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## FORM B - Income STATEMENT as of 31/12/2023

CHARGES & COSTS	2023	2022	INCOME & REVENUE S	2023	2022
<b>A) Costs and charges from general interest activities</b>			<b>A) Revenues, rents and Income from general interest activities</b>		
1) Raw, subsidiary, consumable materials & goods	72.527,30	146.706,67	1) Income from membership fees and founders' contributions		
2) Services	308.861,67	740.347,29	2) Income from members for mutual activities		
3) Use of third-party assets	9.562,83	35.124,59	3) Revenues from services and transfers to members and founders		
4) Personnel	649.007,31	1.063.364,49	4) Private Donations	5.253,00	15.802,79
5) Depreciation			5) Income from "5 x 1000"	1.891,77	1.841,92



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5 bis) Devaluation of tangible and intangible fixed assets					
6) Provisions for risks and charges					
7) Other operating costs	330.100,71	780.443,50			
8) Initial inventories				1.255.833,38	2.288.664,06
9) Provision to tied reserve by decision of the institutional bodies				171.763,19	588.403,66
10) Use of tied reserve by decision of the institutional bodies					
<b>Total A)</b>	<b>1.370.059,82</b>	<b>2.765.986,54</b>		<b>Total A)</b>	<b>1.434.741,34</b>
				<b>Surplus/deficit general interest activities (+/-)</b>	<b>64.681,52</b>
					<b>128.725,89</b>
<b>B) Costs and charges from other activities</b>				<b>B) Revenues, rents and Income from other activities</b>	



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1) Raw, subsidiary, consumable materials & goods			1) Income from membership fees and founders' contributions		
2) Services			2) Contributions from private individuals		
3) Use of third-party assets			3) Income from services and sales to third parties		
4) Personnel			4) Grants from public bodies		
5) Depreciation			5) Income from contracts with public bodies		
5 bis) Devaluation of tangible and intangible fixed assets					
6) Provisions for risks and charges			6) Other Income, rents and revenues		
7) Other operating costs			7) Final inventories		
8) Initial inventories					
<b>Total B)</b>	-	-	<b>Total B)</b>	-	-
			<b>Surplus/d eficit from other activities (+/-)</b>	-	-
<b>C) Costs and expenses from fundraising activities</b>			<b>C) Revenues, rents and Income</b>		



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			<b>from fundraising activities</b>		
1) Costs for usual fundraising			1) Income for usual fundraising		
2) Costs for occasional fundraising			2) Income for occasional fundraising		
3) Other charges			3) Other Income		
<b>Total C)</b>	-	-	<b>Total C)</b>	-	-
			<b>Surplus/d eficit fundraisin g activities (+/-)</b>	-	-
<b>D) Costs and charges from financial and capital activities</b>			<b>D) Revenues, returns and Income from financial and capital assets</b>		
1) On bank accounts	15.890,97	585,88	1) From bank accounts		
2) On loans			2) From other financial investments		
3) From building heritage			3) From building heritage	-	
4) From other capital assets			4) From other capital assets		
5) Provisions for risks			5) Other		



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and charges			Income		
6) Other charges					
<b>Total D)</b>	<b>15.890,97</b>	<b>585,88</b>	<b>Total D)</b>	<b>-</b>	<b>-</b>
			<b>Surplus/d eficit financial and capital assets (+/- )</b>	<b>-15.890,97</b>	<b>-585,88</b>
<b>E) General support costs and charges</b>			<b>E) General support Income</b>		
1) Raw, subsidiary, consumable materials & goods	511,76	489,58	1) Income from secondment of staff		
2) Services	35.542,76	26.253,88	2) Other general support Income	225.477,84	57.724,56
3) Use of third-party assets	12.308,06	7.917,59			
4) Personnel	172.179,50	134.123,14			
5) Depreciation	10.951,30	10.791,30			
5 bis) Devaluation of tangible and intangible fixed assets					
6) Provisions for risks and charges					
7) Other charges	34.065,46	7.544,71			
<i>Membership fees and contributions to third parties</i>	3.398,00	3.418,00			
<i>Other operating costs</i>	1.215,57	4.078,90			
<i>Extraordinary costs</i>	29.451,89	47,81			



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8) Provision to tied reserve by decision of the institutional bodies					
9) Use of tied reserve by decision of the institutional bodies					
<b>Total E)</b>	<b>265.558,84</b>	<b>187.120,20</b>	<b>Total E)</b>	<b>225.477,84</b>	<b>57.724,56</b>
<b>Total charges and costs</b>	<b>1.651.509,63</b>	<b>2.953.692,62</b>	<b>Total Income and revenues</b>	<b>1.660.219,18</b>	<b>2.952.436,99</b>
			<b>Operating surplus/deficit before taxes (+/-)</b>	<b>8.709,55</b>	<b>-1.255,63</b>
			<b>Taxes</b>	<b>-6.098,19</b>	<b>-5.072,17</b>
			<b>Operating surplus/deficit (+/-)</b>	<b>2.611,36</b>	<b>-6.327,80</b>



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<b>FIGURATIVE COSTS AND INCOME</b>			
	2023	2022	
			2023
			2022
<b>Figurative costs</b>			<b>Figurative Income</b>
1) from general interest activities			1) from general interest activities
2) from other activities			2) from other activities
<i>Total</i>			<i>Total</i>

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