

BALANCE SHEET AND STATEMENT OF ACTIVITIES FOR FISCAL YEAR 2022



INTERSOS



INTEROS Humanitaria Aid Organisation

Head Office in Roma, via Aniene 26A

Fiscal Code n. 97091470589

BALANCE SHEET

ASSETS

	2022/12/31	2021/12/31
A) Membership fees and Founders' Contribution not yet paid	-	-
B) NON-CURRENT ASSETS:		
I- INTANGIBLE ASSETS:		
1) Set-up and expansion costs;	-	-
2) Research, development and advertising costs;	-	-
3) Patent rights and use of intellectual works;	-	-
4) Concessions, licenses, trademarks and similar rights;	-	-
5) Goodwill;	-	-
6) Assets under construction;	-	-
7) Other;	-	-
Subtotal	-	-
II- PROPERTY, PLANT AND EQUIPMENT		
1) Land and buildings;	-	-
2) Plant and equipment;	34.142	23.658
3) Industrial and commercial equipment;	-	-
4) Other goods;	-	-
5) Assets under construction;	-	-
Subtotal	34.142	23.658
III - FINANCIAL NON-CURRENT ASSETS		
1) Investments in:		
a) Subsidiaries	-	-
b) Associates	-	-
c) Others	-	-
<i>Subtotal Investments:</i>	-	-
2) Receivables:		
a) Subsidiaries	-	-
b) Associates	-	-
c) Other Third Sector entities;	-	-
d) Others;	19.998	29.743
<i>Totale crediti:</i>	19.998	29.743
3) Subtotal Receivables	23.424	22.656
Subtotal:	43.422	52.399
SUBTOTAL NON-CURRENT ASSETS	77.564	76.056
C) CURRENT ASSETS		
I- INVENTORY:		
1) Raw materials, goods;	-	-
2) Work in progress;	-	-
3) Contracted work in progress;	-	-
4) Stock;	-	-
5) Advance payments.	-	-
Totale:	-	-
II- ACCOUNTS RECEIVABLE		
1) Users and customers:		
a) Short-term (<12 months)	1.664	508
b) Long-term (>12 months)	-	-
<i>Subtotal receivables from Users and customers</i>	1.664	508
2) Members and founders:		
a) Short-term (<12 months)	12.000	9.850
b) Long-term (>12 months)	-	-
<i>Subtotal receivables from Members and founders</i>	12.000	9.850
3) Public institutions	50.756.490	42.279.193
4) Private entities	9.762.318	3.145.813
5) Entities of the same network	-	-
6) Other Third Sector entities	365.479	616.322
7) Subsidiaries	-	-
8) Associates	-	-
9) Tax receivables	21.022	23.352
10) Tax donations (5 x mille)	-	-
11) Prepaid Tax	-	-
12) Others:		
a) Short-term (<12 months)	2.368.890	505.466
b) Long-term (>12 months)	-	-
<i>Subtotal:</i>	2.368.890	505.466
TOTAL:	63.287.863	46.580.503
III - FINANCIAL CURRENT ASSETS		
1) Investments in Subsidiaries;	-	-
2) Investments in Associates;	-	-
3) Others;	-	-
TOTAL:	-	-
IV - CASH IN HAND		
1) Bank;	20.128.094	18.755.923
2) Check;	-	-
3) Cash;	270.105	333.068
TOTAL:	20.398.199	19.088.991
SUBTOTAL CURRENT ASSETS	83.686.062	65.669.494
D) PREPAID EXPENSES AND ACCRUED INCOME	191.679	370.521
TOTAL ASSETS:	83.955.305	66.116.071



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LIABILITIES

	2022/12/31	2021/12/31
A) NET ASSETS:		
I) ENDOWMENT FUND	15.000	-
II) RESTRICTED NET ASSETS	10.916.360	6.282.464
1) Statutory Reserves	-	-
2) Reserves Designated by Statutory Bodies	769.876	380.866
3) Reserves Restricted by Donors	10.146.484	5.901.598
III) UNRESTRICTED NET ASSETS	1.185.229	756.339
1) Reserves for Surplus/Deficit brought forward	855.408	756.339
2) Other Reserves	329.821	-
IV) SURPLUS/DEFICIT OF THE YEAR	105.812	443.890
TOTAL NET ASSETS	12.222.401	7.482.693
B) PROVISIONS FOR RISK AND CHARGES		
1) Redundancy;	-	-
2) Deferred taxes;	-	-
3) Others.	525.739	505.739
SUBTOTAL:	525.739	505.739
C) SEVERANCE:		
EMPLOYEE SEVERANCE	767.483	765.019
D) ACCOUNTS PAYABLE:		
1) Bank		
a) Short-term (<12 months)	2.542.773	2.193.919
b) Long-term (>12 months)	-	320.111
<i>Subtotal bank payables</i>	<i>2.542.773</i>	<i>2.514.030</i>
2) Other Donors		
a) Short-term (<12 months)	905.365	1.060.248
b) Long-term (>12 months)	-	-
<i>Subtotal other Donors payables</i>	<i>905.365</i>	<i>1.060.248</i>
3) Members and founders:		
a) Short-term (<12 months)	-	-
b) Long-term (>12 months)	-	-
<i>Subtotal Members and founders payables</i>	<i>-</i>	<i>-</i>
4) Entities of the same network		
a) Short-term (<12 months)	-	-
b) Long-term (>12 months)	-	-
<i>Entities of the same network payables</i>	<i>-</i>	<i>-</i>
5) Designated donations		
a) Short-term (<12 months)	54.395.226	45.524.362
b) Long-term (>12 months)	-	-
<i>Subtotal Designated donations</i>	<i>54.395.226</i>	<i>45.524.362</i>
6) Advance payments		
7) Suppliers		
a) Short-term (<12 months)	4.679.451	2.469.561
b) Long-term (>12 months)	-	-
<i>Subtotal Suppliers payables</i>	<i>4.679.451</i>	<i>2.469.561</i>
8) Subsidiaries and Associates		
a) Short-term (<12 months)	-	-
b) Long-term (>12 months)	-	-
<i>Subtotal Subsidiaries and Associates payables</i>	<i>-</i>	<i>-</i>
9) Taxes		
a) Short-term (<12 months)	2.417.708	1.885.562
b) Long-term (>12 months)	-	-
<i>Subtotal Tax payables</i>	<i>2.417.708</i>	<i>1.885.562</i>
10) Institutions of Social Security		
a) Short-term (<12 months)	3.166.014	2.305.140
b) Long-term (>12 months)	-	-
<i>Subtotal Social Security payables</i>	<i>3.166.014</i>	<i>2.305.140</i>
11) Staff		
a) Short-term (<12 months)	1.962.012	1.494.858
b) Long-term (>12 months)	-	-
<i>Subtotal Staff payables</i>	<i>1.962.012</i>	<i>1.494.858</i>
12) Other accounts payables		
a) Short-term (<12 months)	371.133	108.860
b) Long-term (>12 months)	-	-
<i>Subtotal Other accounts payables</i>	<i>371.133</i>	<i>108.860</i>
SUBTOTAL ACCOUNTS PAYABLE:	70.439.682	57.362.621
E) DEFERRED INCOME AND ACCRUED EXPENSES		
TOTAL LIABILITIES:	83.955.305	66.116.071



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STATEMENT OF ACTIVITIES

Expenditures		AI 31.12.2022	AI 31.12.2021	Income		AI 31.12.2022	AI 31.12.2021
A) Expenditures for Activities of General Interest				A) Income from Activities of General interest			
1) Raw materials, goods		11.888.130	8.978.184	1) Membership fees and Contribution from the founders		3.300	3.400
2) Services		28.045.946	19.553.657	2) Income from Members for mutualistic services		-	-
3) Use of third-party assets		9.723.667	6.678.873	3) Ricavi per prestazioni e cessioni ad associati e fondatori		-	-
4) Staff		56.632.353	44.472.132	4) Donations		-	-
5) Depreciation		9.579	31.191	5) Tax donations (5 x mille)		27.672	21.468
6) Provisions for risks and charges		-	-	6) Donations from Private entities		11.318.093	8.161.430
7) Other management costs		509.052	517.370	7) Income from services to third-parties		-	-
8) Inventories		-	-	8) Donations from Public institutions		-	-
9) Allocation to restricted reserve by decision of institutional bodies		388.439	-	9) Income from Contracts with Public institutions		95.279.602	71.942.577
10) Use of restricted reserve by decision of institutional bodies		-	-	10) Other income, revenues		806.560	928.022
		-	-	11) Inventories		-	-
Subtotal		107.197.165	80.231.407	Subtotal		107.435.228	81.056.897
				Surplus/Deficit for Activities of General Interest (+/-)			
				238.062			
				825.490			
B) Expenditures for Commercial Activities				B) Income from Commercial Activities			
1) Raw materials, goods		-	-	1) Revenues from Members and Founders		-	-
2) Services		-	-	2) Contribution from Private entities		-	-
3) Use of third-party assets		-	-	3) Revenues from Third parties		-	-
4) Staff		-	-	4) Contributions from Public Institutions		-	-
5) Depreciation		-	-	5) Income from Contracts with Public Institutions		-	-
6) Provisions for risks and charges		-	-	6) Other income, revenues		-	-
7) Other management costs		-	-	7) Inventories		-	-
8) Inventories		-	-			-	-
Subtotal		-	-	Subtotal		-	-
				Surplus/Deficit for Commercial Activities (+/-)			
				-			
				-			
C) Expenditures for Fund Raising Activities				C) Income from Fund Raising Activities			
1) Expenditures for Recurrent fund raising		318.956	237.669	1) Bank accounts		144.657	128.370
2) Expenditures for Non-recurrent fund raising		157.923	173.799	2) Financial investments		1.209.887	303.015
3) Other charges / staff		-	-	3) Buildings		-	-
Subtotal		476.879	411.469	Subtotal		1.354.544	431.384
				Surplus/Deficit for Financial Activities (+/-)			
				877.665			
				19.916			
D) Expenditures for Financial Activities				D) Income from Financial Activities			
1) Bank accounts		977.716	1.062.157	1) Bank accounts		672.619	1.298.229
2) Loans		60.476	67.875	2) Financial investments		-	-
3) Buildings		-	-	3) Buildings		-	-
4) Other assets		-	-	4) Other assets		-	-
5) Provisions for risks and charges		-	-	5) Other income		-	-
6) Other charges		-	-			-	-
Subtotal		1.038.192	1.130.032	Subtotal		672.619	1.298.229
				Surplus/Deficit for Financial Activities (+/-) -			
				365.573			
				168.197			
E) Expenditure for Structure				E) Income from Structure			
1) Raw materials, goods		-	-	1) Income from Staff Secondment		-	-
2) Services		97.835	98.437	2) Other income from Structure		-	-
3) Use of third-party assets		112.182	117.236			-	-
4) Staff		226.756	219.545			-	-
5) Depreciation		-	-			-	-
6) Provisions for risks and charges		-	-			-	-
7) Other management costs		-	-			-	-
Subtotal		436.773	435.218	Subtotal		-	-
Total Expenditures				Total Income			
		109.149.009	82.208.126			109.462.390	82.786.511
				Surplus/Deficit of the year before tax (+/-)			
				313.381			
				578.384			
				Tax			
				207.569			
				134.495			
				Surplus/Deficit of the year (+/-)			
				105.812			
				443.890			

