

BALANCE SHEET AND STATEMENT OF ACTIVITIES FOR THE FINANCIAL YEAR 2024



INTER SOS

INTERSOS - Humanitarian Aid Organisation ETS

Head Office in Roma, via Aniene 26A

Fiscal Code n. 97091470589

BALANCE SHEET

ASSETS

	2024/12/31	2023/12/31
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;	243.120	-
7) Other;	-	-
Subtotal	243.120	-
II - PROPERTY, PLANT AND EQUIPMENT		
1) Land and buildings;	-	-
2) Plant and equipment;	52.327	26.227
3) Industrial and commercial equipment;	-	-
4) Other goods;	-	-
5) Assets under construction;	-	-
Subtotal	52.327	26.227
III - FINANCIAL NON-CURRENT ASSETS		
1) Investments in:		
a) Subsidiaries	-	-
b) Associates	-	-
c) Others	-	-
<i>Subtotal Investments:</i>	<i>-</i>	<i>-</i>
2) Receivables:		
a) Subsidiaries	-	-
b) Associates	-	-
c) Other Third Sector entities;	-	-
d) Others;	17.689	20.300
<i>Totale crediti:</i>	<i>17.689</i>	<i>20.300</i>
3) Subtotal Receivables	28.424	28.424
Subtotal:	46.113	48.724
SUBTOTAL NON-CURRENT ASSETS	341.560	74.951
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)	12.200	-
b) Long-term (>12 months)	-	-
<i>Subtotal receivables from Users and customers</i>	<i>12.200</i>	<i>-</i>
2) Members and founders:		
a) Short-term (<12 months)	9.570	9.900
b) Long-term (>12 months)	-	-
<i>Subtotal receivables from Members and founders</i>	<i>9.570</i>	<i>9.900</i>
3) Public institutions	41.341.712	51.446.234
4) Private entities	8.026.665	3.999.548
5) Entities of the same network	-	-
6) Other Third Sector entities	1.309.717	319.848
7) Subsidiaries	-	-
8) Associates	-	-
9) Tax receivables	34.238	10.219
10) Tax donations (5 x mille)	-	-
11) Prepaid Tax	-	-
12) Others:		
a) Short-term (<12 months)	1.351.143	918.957
b) Long-term (>12 months)	-	-
<i>Subtotal:</i>	<i>1.351.143</i>	<i>918.957</i>
TOTAL:	52.085.245	56.704.707
III - FINANCIAL CURRENT ASSETS		
1) Investments in Subsidiaries;	-	-
2) Investments in Associates;	-	-
3) Others;	-	-
TOTAL:	-	-
IV - CASH IN HAND		
1) Bank;	19.667.151	25.779.068
2) Check;	-	-
3) Cash;	232.368	259.527
TOTAL:	19.899.519	26.038.595
SUBTOTAL CURRENT ASSETS	71.984.764	82.743.301
D) PREPAID EXPENSES AND ACCRUED INCOME	221.680	156.545
TOTAL ASSETS:	72.548.004	82.974.798

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LIABILITIES

		2024/12/31	2023/12/31
A) NET ASSETS:			
I) ENDOWMENT FUND		15.000	15.000
II) RESTRICTED NET ASSETS		8.574.014	4.348.545
1) Statutory Reserves		-	-
2) Reserves Designated by Statutory Bodies		-	430.159
3) Reserves Restricted by Donors		8.574.014	3.918.385
III) UNRESTRICTED NET ASSETS		1.601.881	1.291.041
1) Reserves for Surplus/Deficit brought forward		1.601.881	1.291.041
2) Other Reserves		-	-
IV) SURPLUS/DEFICIT OF THE YEAR		880.866	108.448
TOTAL NET ASSETS		9.310.029	5.763.033
B) PROVISIONS FOR RISK AND CHARGES			
1) Redundancy;		-	-
2) Deferred taxes;		-	-
3) Others.		260.551	480.052
SUBTOTAL:		260.551	480.052
C) SEVERANCE:			
EMPLOYEE SEVERANCE		625.411	611.571
D) ACCOUNTS PAYABLE:			
1) Bank			
a) Short-term (<12 months)		1.631.484	2.723.816
b) Long-term (>12 months)		-	-
<i>Subtotal bank payables</i>		1.631.484	2.723.816
2) Other Donors			
a) Short-term (<12 months)		883.028	1.521.544
b) Long-term (>12 months)		-	-
<i>Subtotal other Donors payables</i>		883.028	1.521.544
3) Members and founders:			
a) Short-term (<12 months)		-	-
b) Long-term (>12 months)		-	-
<i>Subtotal Members and founders payables</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>		-	-
5) Designated donations			
a) Short-term (<12 months)		49.750.355	63.300.425
b) Long-term (>12 months)		-	-
<i>Subtotal Designated donations</i>		49.750.355	63.300.425
6) Advance payments		-	-
7) Suppliers			
a) Short-term (<12 months)		4.050.573	2.848.245
b) Long-term (>12 months)		-	-
<i>Subtotal Suppliers payables</i>		4.050.573	2.848.245
8) Subsidiaries and Associates			
a) Short-term (<12 months)		-	-
b) Long-term (>12 months)		-	-
<i>Subtotal Subsidiaries and Associates payables</i>		-	-
9) Taxes			
a) Short-term (<12 months)		2.303.073	2.236.340
b) Long-term (>12 months)		-	-
<i>Subtotal Tax payables</i>		2.303.073	2.236.340
10) Institutions of Social Security			
a) Short-term (<12 months)		1.369.768	1.318.232
b) Long-term (>12 months)		-	-
<i>Subtotal Social Security payables</i>		1.369.768	1.318.232
11) Staff			
a) Short-term (<12 months)		2.283.281	2.051.650
b) Long-term (>12 months)		-	-
<i>Subtotal Staff payables</i>		2.283.281	2.051.650
12) Other accounts payables			
a) Short-term (<12 months)		78.810	104.013
b) Long-term (>12 months)		-	-
<i>Subtotal Other accounts payables</i>		78.810	104.013
SUBTOTAL ACCOUNTS PAYABLE:		62.350.372	76.104.264
E) DEFERRED INCOME AND ACCRUED EXPENSES		1.641	15.877
TOTAL LIABILITIES:		72.548.004	82.974.798

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STATEMENT OF ACTIVITIES

Expenditures	2024/12/31	2023/12/31	Income	2024/12/31	2023/12/31
A) Expenditures for Activities of General Interest			A) Income from Activities of General interest		
1) Raw materials, goods	11.756.914	10.138.905	1) Membership fees and Contribution from the founders	930	3.500
2) Services	32.857.074	34.220.200	2) Income from Members for mutualistic services	-	-
3) Use of third-party assets	7.417.894	8.850.950	3) Ricavi per prestazioni e cessioni ad associate e fondatori	-	-
4) Staff	55.039.370	57.765.817	4) Donations	-	-
5) Depreciation	8.768	9.035	5) Tax donations (5 x mille)	24.231	28.493
6) Provisions for risks and charges	-	142.854	6) Donations from Private entities	11.706.497	12.998.683
7) Other management costs	875.067	679.428	7) Income from services to third-parties	-	-
8) Inventories	-	-	8) Donations from Public institutions	-	-
9) Allocation to restricted reserve by decision of institutional bodies	-	56.130	9) Income from Contracts with Public institutions	95.166.756	98.314.409
10) Use of restricted reserve by decision of institutional bodies	-	-	10) Other income, revenues	932.228	908.191
			11) Inventories	-	-
Subtotal	107.955.087	111.863.318	Subtotal	107.830.642	112.253.276
			Surplus/Deficit for Activities of General Interest (+/-) -	124.445	389.958
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	93.061	212.812	1) Bank accounts	116.550	131.064
2) Expenditures for Non-recurrent fund raising	109.132	130.297	2) Financial investments	201.428	480.773
3) Other charges / staff	-	-	3) Buildings	-	-
Subtotal	202.193	343.110	Subtotal	317.978	611.837
			Surplus/Deficit for Financial Activities (+/-) -	115.785	268.727
D) Expenditures for Financial Activities			D) Income from Financial Activities		
1) Bank accounts	220.450	236.717	1) Bank accounts	91.597	417.653
2) Loans	73.432	67.878	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	293.882	304.595	Subtotal	91.597	417.653
			Surplus/Deficit for Financial Activities (+/-) -	202.286	113.058
E) Expenditure for Structure			E) Income from Structure		
1) Raw materials, goods	-	-	1) Income from Staff Secondment	-	-
2) Services	109.386	81.214	2) Other income from Structure	-	-
3) Use of third-party assets	130.806	121.924			
4) Staff	225.302	226.831			
5) Depreciation	-	-			
6) Provisions for risks and charges	-	-			
7) Other management costs	-	-			
Subtotal	465.494	429.969	Subtotal	-	-
Total Expenditures	108.916.656	112.940.992	Total Income	108.240.217	113.282.766
			Surplus/Deficit of the year before tax (+/-) -	676.439	341.774
			Tax	204.427	233.326
			Surplus/Deficit of the year (+/-) -	880.866	108.448

