



L.V.I.A.

Sede in Cuneo (CN) - via Mons.D.Peano 8B
codice fiscale n° 80018000044

Mod. A - BALANCE SHEET 31 dicembre 2022

CODICE DEL TERZO SETTORE (D.Lgs. n. 117/2017 e s.m.i.)
DECRETO MLPS del 05/03/2020

Balance sheet ASSETS

	31.12.2022	31.12.2021
A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE	250	250
B) NET FIXED ASSETS		
I Intangible fixed assets		
1) Start-up and expansion costs		
2) Development costs		
3) Industrial patents and intellectual property rights		
4) Concessions, licences, brands and similar rights	-	-
5) Goodwill		
6) Assets under construction and payments on account		
7) Others		
Total intangible fixed assets	-	-
II Tangible fixed assets		
1) Land and buildings		
2) Systems and machineries		
3) Equipements	-	476
4) Others assets		
5) Assets under construction and payments on account		
Total tangible fixed assets	-	476
III Financial fixed assets	322.418	276.789
TOTAL FIXED ASSETS (B)	322.418	277.264
C) CURRENT ASSETS		
I Inventories	-	-
II Receivables		
1) from users and clients		
2) from associates and founders		
3) from public entities	8.763.598	11.029.602
<i>due within the following financial year</i>	4.627.519	4.297.211
<i>due beyond the following financial year</i>	4.136.080	6.732.391
4) from private entities for contributions	551.518	664.089
<i>due within the following financial year</i>	551.518	664.089
<i>due beyond the following financial year</i>	-	-
5) from entities of the same associative network		
6) from other entities of the third sector	3.735.355	1.007.751
<i>due within the following financial year</i>	2.074.840	940.251
<i>due beyond the following financial year</i>	1.660.514	67.500
7) from subsidiary companies		
8) from related companies		
9) tax receivables		
10) from 5 per mille		
11) prepaid taxes		
12) from others	349.830	96.637
Total receivables	13.400.301	12.798.079
III Current financial assets	-	-
IV Cash and equivalents		
1) Bank and post office deposits	4.098.434	6.010.831
2) Checks		
3) Cash in hand and at bank	14.107	21.939
Total cash and equivalents	4.112.540	6.032.770
TOTAL CURRENT ASSETS (C)	17.512.841	18.830.850
D) PREPAYEMENTS AND ACCRUED INCOME	-	-
TOTAL ASSETS	17.836.084	19.108.364

Balance sheet LIABILITIES

	31.12.2022	31.12.2021
A) SHAREHOLDERS' EQUITY		
I Entity endowment fund	50.000	50.000
II Tied assets		
1) Statutory reserves	300.000	300.000
2) restricted reserves for institutional body decisions	245.200	245.200
3) restricted fund intended by third parties		
III Unbound assets		
1) surplus funds or management surplus	43.915	80.682
2) Other reserves		
IV Operanting leftovers/deficit	706	3.233
Total shareholders' equity (A)	639.821	679.115
B) PROVISIONS FOR LIABILITIES AND CHARGES		
1) Pension and similar commitments		
2) Taxation, anche differite		
3) Other	55.215	15.215
Total provisions for liabilities and charges (B)	55.215	15.215
C) SEVERANCE PAY OF SUBORINATED EMPLOYMENT	316.632	272.168
D) PAYABLES		
1) Payables to bank		
2) Payables to other funders	16.403.047	17.800.480
<i>due within the following financial year</i>	9.328.990	8.898.901
<i>due beyond the following financial year</i>	7.074.057	8.901.579
3) Payables to associates and founders for financing		
4) Payables to entities of the same associative network		
5) Payables to conditional donations	88.128	138.788
6) Pre-payments		
7) Payables to suppliers	193.203	82.450
8) Payables to subsidiary and related companies		
9) Payables to tax authorities	29.580	34.119
10) Payables to social security and welfare institutions	29.385	29.262
11) Payables to employees and co-workers	36.819	34.579
12) Other payables	44.180	22.038
Total payables (D)	16.824.341	18.141.716
E) ACCRUALS AND DEFERRED INCOME	75	150
TOTAL LIABILITIES	17.836.084	19.108.364

The over-extended balance sheet corresponds to the accounting records

President

Alberto VALMAGGIA




Mod. B - MANAGEMENT REPORT 31 dicembre 2022
CODICE DEL TERZO SETTORE (D.Lgs. n. 117/2017 e s.m.i.)
DECRETO MLPS del 05/03/2020

CHARGES AND COSTS		2022	2021	INCOME AND REVENUES		2022	2021
A) Costs and charges from typical activities				A) Revenues and incomes from general interest activities			
1) Raw, ancillary and consumable materials and goods		5.266.349	3.548.285	1) Incomes from membership fees and founder provisions		4.275	4.325
2) Services		1.495.655	1.418.196	2) Associates incomes for mutual activities			
3) Use of third part assets		123.620	95.933	3) Revenues from services and sales to associates and founders			
4) Staff		2.774.160	2.511.222	4) Liberal disbursements		75.682	78.831
a) HQ staff		621.062	617.381	5) Incomes from 5 per mille		33.161	33.773
b) Expatriate staff		763.845	714.010	6) Contributions from private actors		1.504.764	1.712.092
c) Local staff and other		1.389.254	1.179.831	7) Revenues from services and sales to third part			
5) Amortizations		0	0	8) Contributions from public entities		7.803.651	5.582.619
6) Provisions for risks and charges				9) Incomes from contracts with public entities			
7) Different management charges		25.936	31.646	10) Other revenues and incomes		57.715	43.354
8) Initial inventories				11) Final inventories			
Total		9.685.720	7.605.282	Total		9.479.249	7.454.994
				Leftover/deficit general interest activities (+/-)		-206.471	-150.288
B) Costs and charges from different activities				B) Revenues and incomes from different activities			
1) Raw, ancillary and consumable materials and goods				1) Revenues from services and sales to associates and founders			
2) Services				2) Contributions from private actors			
3) Use of third part assets				3) Revenues from services and sales to third part			
4) Staff				4) Contributions from public entities			
5) Amortizations				5) Incomes from contracts with public entities			
6) Provisions for risks and charges				6) Other revenues and incomes			
7) Different management charges				7) Final inventories			
8) Initial inventories				Total		0	0
Total		0	0	Leftover/deficit different activities (+/-)			
C) Costs and charges from fund-raising activities				C) Revenues and incomes from fund-raising activities			
1) Charges from usual fund-raising		22.911	19.065	1) Incomes from usual fund-raising		491.147	291.472
2) Charges from occasional fund-raising		21.676	18.747	2) Incomes from occasional fund-raising		59.663	90.980
3) Other charges		72.968	61.102	3) Other incomes			
Total		117.555	98.915	Total		550.810	382.452
				Leftover/deficit fund-raising activities (+/-)		433.255	283.537
D) Costs and charges from financial and balance activities				D) Revenues and incomes from financial and balance activities			
1) Over bank reports		4.845	4.847	1) From bank reports		1.548	1.712
2) Over loans				2) From other financial investments			
3) Da patrimonio edilizio				3) Da patrimonio edilizio			
4) Da altri beni patrimoniali				4) Da altri beni patrimoniali			
5) Provisions for risks and charges				5) Other revenues			
6) Other charges		0	1.110	Total		1.548	1.712
Total		4.845	5.957	Leftover/deficit financial and balance activities (+/-)		-3.298	-4.244
E) Costs and charges from general support				E) General support revenues and incomes			
1) Raw, ancillary and consumable materials and goods		2.060	979	1) Revenues from secondment of staff		2.400	2.400
2) Services		66.986	69.480	2) Other general support revenues			
3) Use of third part assets		41.466	44.913	Total		2.400	2.400
4) Staff		104.060		Leftover/deficit general support (+/-)		-213.451	-114.736
5) Amortizations		476	756	TOTAL CHARGES AND COSTS		10.023.971	7.827.289
6) Provisions for risks and charges		804	1.008				
7) Other charges							
Total		215.851	117.136	TOTAL INCOMES AND REVENUES		10.034.006	7.841.558
				Leftover/deficit before taxation (+/-)		10.035	14.269
				TAXATION		9.329	11.035
				LEFTOVER/DEFICIT (+/-)		706	3.233
Costi figurativi		123.928	169.540	Proventi figurativi		123.928	169.540
1) From general interest activities				1) From general interest activities			

The over-extended balance sheet corresponds to the accounting records