



L.V.I.A. ETS

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

Mod. A - BALANCE SHEET 31 dicembre 2023

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

Balance sheet ASSETS

	31.12.2023	31.12.2022
A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE	1.375	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	1.952	-
4) Others assets		
5) Assets under construction and payments on account		
Total tangible fixed assets	1.952	-
III Financial fixed assets	318.290	322.418
TOTAL FIXED ASSETS (B)	320.242	322.418
C) CURRENT ASSETS		
I Inventories	-	-
II Receivables		
1) from users and clients		
2) from associates and founders		
3) from public entities	7.186.967	8.763.598
<i>due within the following financial year</i>	3.257.059	4.627.519
<i>due beyond the following financial year</i>	3.929.908	4.136.080
4) from private entities for contributions	528.582	551.518
<i>due within the following financial year</i>	356.332	551.518
<i>due beyond the following financial year</i>	172.250	-
5) from entities of the same associative network		
6) from other entities of the third sector	2.535.389	3.735.355
<i>due within the following financial year</i>	1.857.619	2.074.840
<i>due beyond the following financial year</i>	677.770	1.660.514
7) from subsidiary companies		
8) from related companies		
9) tax receivables		
10) from 5 per mille		
11) prepaid taxes		
12) from others	122.421	349.830
Total receivables	10.373.358	13.400.301
III Current financial assets	-	-
IV Cash and equivalents		
1) Bank and post office deposits	4.985.864	4.098.434
2) Checks		
3) Cash in hand and at bank	20.037	14.107
Total cash and equivalents	5.005.901	4.112.540
TOTAL CURRENT ASSETS (C)	15.379.259	17.512.841
D) PREPAYEMENTS AND ACCRUED INCOME	-	-
TOTAL ASSETS	15.700.876	17.836.084

Balance sheet LIABILITIES

	31.12.2023	31.12.2022
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	159.700	245.200
3) restricted fund intended by third parties		
III Unbound assets		
1) surplus funds or management surplus	2.121	43.915
2) Other reserves		
IV Operanting leftovers/deficit	3.330	706
Total shareholders' equity (A)	515.151	639.821
B) PROVISIONS FOR LIABILITIES AND CHARGES		
1) Pension and similar commitments		
2) Taxation, anche differite		
3) Other	55.215	55.215
Total provisions for liabilities and charges (B)	55.215	55.215
C) SEVERANCE PAY OF SUBORINATED EMPLOYMENT	310.136	316.632
D) PAYABLES		
1) Payables to bank		
2) Payables to other funders	14.550.258	16.403.047
<i>due within the following financial year</i>	8.482.475	9.328.990
<i>due beyond the following financial year</i>	6.067.783	7.074.057
3) Payables to associates and founders for financing		
4) Payables to entities of the same associative network		
5) Payables to conditional donations	50.128	88.128
6) Pre-payments		
7) Payables to suppliers	79.431	193.203
8) Payables to subsidiary and related companies		
9) Payables to tax authorities	31.362	29.580
10) Payables to social security and welfare institutions	38.455	29.385
11) Payables to employees and co-workers	38.640	36.819
12) Other payables	32.049	44.180
Total payables (D)	14.820.323	16.824.341
E) ACCRUALS AND DEFERRED INCOME	50	75
TOTAL LIABILITIES	15.700.876	17.836.084

The over-extended balance sheet corresponds to the accounting records

President
Alberto VALMAGGIA




		2023		2022	
CHARGES AND COSTS					
A) Costs and charges from typical activities					
1) Raw, ancillary and consumable materials and goods		4.313.172		5.266.349	
2) Services		1.298.247		1.495.655	
3) Use of third part assets		142.804		123.620	
4) Staff		2.831.273		2.774.160	
a) HQ staff		668.098		621.062	
b) Expatriate staff		687.476		763.845	
c) Local staff and other		1.475.700		1.389.254	
5) Amortizations		0		0	
6) Provisions for risks and charges					
7) Different management charges		62.501		25.936	
8) Initial inventories					
Total		8.647.997		9.685.720	
B) Costs and charges from different activities					
1) Raw, ancillary and consumable materials and goods					
2) Services					
3) Use of third part assets					
4) Staff					
5) Amortizations					
6) Provisions for risks and charges					
7) Different management charges					
8) Initial inventories					
Total		0		0	
C) Costs and charges from fund-raising activities					
1) Charges from usual fund-raising		53.657		22.911	
2) Charges from occasional fund-raising		16.157		21.676	
3) Other charges		72.286		72.968	
Total		142.100		117.555	
D) Costs and charges from financial and balance activities					
1) Over bank reports		6.711		4.845	
2) Over loans					
3) Da patrimonio edilizio					
4) Da altri beni patrimoniali					
5) Provisions for risks and charges					
6) Other charges		0		0	
Total		6.711		4.845	
E) Costs and charges from general support					
1) Raw, ancillary and consumable materials and goods		1.014		2.060	
2) Services		54.280		66.986	
3) Use of third part assets		46.296		41.466	
4) Staff		126.223		104.060	
5) Amortizations		488		476	
6) Provisions for risks and charges					
7) Other charges		1.259		804	
Total		229.560		215.851	
TOTAL CHARGES AND COSTS		9.026.369		10.023.971	
Costi figurativi		100.093		123.928	
1) From general interest activities					
INCOME AND REVENUES					
A) Revenues and incomes from general interest activities					
1) Incomes from membership fees and founder provisions		4.325		4.275	
2) Associates incomes for mutual activities					
3) Revenues from services and sales to associates and founders					
4) Liberal disbursements		35.747		75.682	
5) Incomes from 5 per mille		33.734		33.161	
6) Contributions from private actors		1.540.109		1.504.764	
7) Revenues from services and sales to third part					
8) Contributions from public entities		6.941.496		7.803.651	
9) Incomes from contracts with public entities					
10) Other revenues and incomes		176.923		57.715	
11) Final inventories					
Total		8.732.334		9.479.249	
Leftover/deficit general interest activities (+/-)		84.336		-206.471	
B) Revenues and incomes from different activities					
1) Revenues from services and sales to associates and founders					
2) Contributions from private actors					
3) Revenues from services and sales to third part					
4) Contributions from public entities					
5) Incomes from contracts with public entities					
6) Other revenues and incomes					
7) Final inventories					
Total		0		0	
Leftover/deficit different activities (+/-)					
C) Revenues and incomes from fund-raising activities					
1) Incomes from usual fund-raising		220.865		491.147	
2) Incomes from occasional fund-raising		78.637		59.663	
3) Other incomes					
Total		299.502		550.810	
Leftover/deficit fund-raising activities (+/-)		157.402		433.255	
D) Revenues and incomes from financial and balance activities					
1) From bank reports		3.850		1.548	
2) From other financial investments					
3) From building heritage					
4) From other assets					
5) Other revenues					
Total		3.850		1.548	
Leftover/deficit financial and balance activities (+/-)		-2.861		-3.298	
E) General support revenues and incomes					
1) Revenues from secondment of staff		2.400		2.400	
2) Other general support revenues					
Total		2.400		2.400	
Leftover/deficit general support (+/-)		-227.160		-213.451	
TOTAL INCOMES AND REVENUES		9.038.086		10.034.006	
Leftover/deficit before taxation (+/-)		11.717		10.035	
TAXATION		8.387		9.329	
LEFTOVER/DEFICIT (+/-)		3.330		706	
Proventi figurativi		100.093		123.928	
1) From general interest activities					

The over-extended balance sheet corresponds to the accounting records

Il Presidente
Alberto VALMAGGIA


