



L.V.I.A.

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

Mod. A - BALANCE SHEET 31 dicembre 2021

CODICE DEL TERZO SETTORE (D.Lgs. n. 117/2017 e s.m.i.)

DECRETO MLPS del 05/03/2020

Balance sheet ASSETS

A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE

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
- 4) Others assets
- 5) Assets under construction and payments on account

Total tangible fixed assets

III Financial fixed assets

TOTAL FIXED ASSETS (B)

C) CURRENT ASSETS

I Inventories

II Receivables

- 1) from users and clients
- 2) from associates and founders
- 3) from public entities
 - due within the following financial year*
 - due beyond the following financial year*
- 4) from private entities for contributions
 - due within the following financial year*
 - due beyond the following financial year*
- 5) from entities of the same associative network
- 6) from other entities of the third sector
 - due within the following financial year*
 - due beyond the following financial year*
- 7) from subsidiary companies
- 8) from related companies
- 9) tax receivables
- 10) from 5 per mille
- 11) prepaid taxes
- 12) from others

Total receivables

III Current financial assets

IV Cash and equivalents

- 1) Bank and post office deposits
- 2) Checks
- 3) Cash in hand and at bank

Total cash and equivalents

TOTAL CURRENT ASSETS (C)

D) PREPAYMENTS AND ACCRUED INCOME

TOTAL ASSETS

	31.12.2021	31.12.2020
A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE	250	325
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	1.232
4) Others assets		
5) Assets under construction and payments on account		
Total tangible fixed assets	476	1.232
III Financial fixed assets	276.789	261.102
TOTAL FIXED ASSETS (B)	277.264	262.334
C) CURRENT ASSETS		
I Inventories	-	-
II Receivables		
1) from users and clients		
2) from associates and founders		
3) from public entities	11.029.602	13.885.019
<i>due within the following financial year</i>	4.297.211	4.508.509
<i>due beyond the following financial year</i>	6.732.391	9.376.510
4) from private entities for contributions	664.089	405.168
<i>due within the following financial year</i>	664.089	405.168
<i>due beyond the following financial year</i>	-	-
5) from entities of the same associative network		
6) from other entities of the third sector	1.007.751	2.221.485
<i>due within the following financial year</i>	940.251	1.574.464
<i>due beyond the following financial year</i>	67.500	647.021
7) from subsidiary companies		
8) from related companies		
9) tax receivables		
10) from 5 per mille		
11) prepaid taxes		
12) from others	96.637	148.242
Total receivables	12.798.079	16.659.914
III Current financial assets	-	-
IV Cash and equivalents		
1) Bank and post office deposits	6.010.831	3.402.778
2) Checks		
3) Cash in hand and at bank	21.939	17.528
Total cash and equivalents	6.032.770	3.420.307
TOTAL CURRENT ASSETS (C)	18.830.850	20.080.221
D) PREPAYMENTS AND ACCRUED INCOME	-	1.321
TOTAL ASSETS	19.108.364	20.344.200

Balance sheet LIABILITIES

	31.12.2021	31.12.2020
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	80.682	79.611
2) Other reserves		
IV Operanting leftovers/deficit	3.233	1.071
Total shareholders' equity (A)	679.115	675.882
B) PROVISIONS FOR LIABILITIES AND CHARGES		
1) Pension and similar commitments		
2) Taxation, anche differite		
3) Other	15.215	15.215
Total provisions for liabilities and charges (B)	15.215	15.215
C) SEVERANCE PAY OF SUBORINATED EMPLOYMENT	272.168	240.260
D) PAYABLES		
1) Payables to bank		
2) Payables to other funders	17.800.480	18.964.483
<i>due within the following financial year</i>	<i>8.898.901</i>	<i>7.086.144</i>
<i>due beyond the following financial year</i>	<i>8.901.579</i>	<i>11.878.339</i>
3) Payables to associates and founders for financing		
4) Payables to entities of the same associative network		
5) Payables to conditional donations	138.788	188.795
6) Pre-payments		
7) Payables to suppliers	82.450	113.722
8) Payables to subsidiary and related companies		
9) Payables to tax authorities	34.119	50.480
10) Payables to social security and welfare institutions	29.262	33.801
11) Payables to employees and co-workers	34.579	30.408
12) Other payables	22.038	30.979
Total payables (D)	18.141.716	19.412.668
E) ACCRUALS AND DEFERRED INCOME	150	175
TOTAL LIABILITIES	19.108.364	20.344.200

The over-extended balance sheet corresponds to the accounting records

President
Alessandro BOBBA



Mod. B - MANAGEMENT REPORT 31 dicembre 2021

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

CHARGES AND COSTS
A) Costs and charges from typical activities

- 1) Raw, ancillary and consumable materials and goods
- 2) Services
- 3) Use of third part assets
- 4) Staff
 - a) HQ staff
 - b) Expatriate staff
 - c) Local staff and other
- 5) Amortizations
- 6) Provisions for risks and charges
- 7) Different management charges
- 8) Initial inventories

2021	2020
3.548.285	4.939.935
1.418.196	1.588.806
95.933	105.572
2.511.222	2.415.459
617.381	542.665
714.010	720.777
1.179.831	1.152.017
0	1.067
31.646	61.278
7.605.282	9.112.117

Total
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

2021	2020
0	0

Total
C) Costs and charges from fund-raising activities

- 1) Charges from usual fund-raising
- 2) Charges from occasional fund-raising
- 3) Other charges

2021	2020
19.065	36.441
18.747	8.744
61.102	90.095
98.915	135.280

Total
D) Costs and charges from financial and balance activities

- 1) Over bank reports
- 2) Over loans
- 3) Da patrimonio edilizio
- 4) Da altri beni patrimoniali
- 5) Provisions for risks and charges
- 6) Other charges

2021	2020
4.847	13.006
1.110	3.516
5.957	16.522

Total
E) Costs and charges from general support

- 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) Other charges

2021	2020
979	1.840
69.480	62.903
44.913	41.463
756	924
1.008	1.314
117.136	108.443

Total
TOTAL CHARGES AND COSTS

2021	2020
7.827.289	9.372.362

Costi figurativi

- 1) From general interest activities

169.540

Proventi figurativi

- 1) From general interest activities

108.660

INCOME AND REVENUES
A) Revenues and incomes from general interest activities

- 1) Incomes from membership fees and founder provisions
- 2) Associates incomes for mutual activities
- 3) Revenues from services and sales to associates and founders
- 4) Liberal disbursements
- 5) Incomes from 5 per mille
- 6) Contributions from private actors
- 7) Revenues from services and sales to third part
- 8) Contributions from public entities
- 9) Incomes from contracts with public entities
- 10) Other revenues and incomes
- 11) Final inventories

2021	2020
4.325	4.100
78.831	62.638
33.773	75.551
1.712.092	3.091.627
5.582.619	5.785.713
43.354	62.950
7.454.994	9.082.579

Total
Leftover/deficit general interest activities (+/-)
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

2021	2020
0	0

Total
Leftover/deficit different activities (+/-)
C) Revenues and incomes from fund-raising activities

- 1) Incomes from usual fund-raising
- 2) Incomes from occasional fund-raising
- 3) Other incomes

2021	2020
291.472	223.557
90.980	80.468
382.452	304.025

Total
Leftover/deficit fund-raising activities (+/-)
D) Revenues and incomes from financial and balance activities

- 1) From bank reports
- 2) From other financial investments
- 3) Da patrimonio edilizio
- 4) Da altri beni patrimoniali
- 5) Other revenues

2021	2020
1.712	368
1.712	368

Total
Leftover/deficit financial and balance activities (+/-)
E) General support revenues and incomes

- 1) Revenues from secondment of staff
- 2) Other general support revenues

2021	2020
2.400	2.400
2.400	2.400

Total
Leftover/deficit general support (+/-)

2021	2020
7.841.558	9.389.372
14.269	17.010
11.035	15.939
3.233	1.071

TOTAL INCOMES AND REVENUES
Leftover/deficit before taxation (+/-)
TAXATION
LEFTOVER/DEFICIT (+/-)

108.660

169.540

President

Alessandro BOBBA

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