



# L.V.I.A. ETS

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

## Mod. A - BALANCE SHEET 31 dicembre 2024

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

### Balance sheet ASSETS

	31.12.2024	31.12.2023
<b>A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE</b>		<b>1.375</b>
<b>B) NET FIXED ASSETS</b>		
<b>I Intangible fixed assets</b>		
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		
<b>Total intangible fixed assets</b>		<b>-</b>
<b>II Tangible fixed assets</b>		
1) Land and buildings		
2) Systems and machineries		
3) Equipements		1.952
4) Others assets		
5) Assets under construction and payments on account		
<b>Total tangible fixed assets</b>		<b>1.952</b>
<b>III Financial fixed assets</b>		<b>318.290</b>
<b>TOTAL FIXED ASSETS (B)</b>		<b>320.242</b>
<b>C) CURRENT ASSETS</b>		
<b>I Inventories</b>		<b>-</b>
<b>II Receivables</b>		
1) from users and clients		
2) from associates and founders		
3) from public entities		7.186.967
<i>due within the following financial year</i>		3.257.059
<i>due beyond the following financial year</i>		3.929.908
4) from private entities for contributions		528.582
<i>due within the following financial year</i>		356.332
<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
<i>due within the following financial year</i>		1.857.619
<i>due beyond the following financial year</i>		677.770
7) from subsidiary companies		
8) from related companies		
9) tax receivables		
10) from 5 per mille		
11) prepaid taxes		
12) from others		122.421
<b>Total receivables</b>		<b>10.373.358</b>
<b>III Current financial assets</b>		<b>-</b>
<b>IV Cash and equivalents</b>		
1) Bank and post office deposits		4.985.864
2) Checks		
3) Cash in hand and at bank		20.037
<b>Total cash and equivalents</b>		<b>5.005.901</b>
<b>TOTAL CURRENT ASSETS (C)</b>		<b>15.379.259</b>
<b>D) PREPAYEMENTS AND ACCRUED INCOME</b>		<b>-</b>
<b>TOTAL ASSETS</b>		<b>15.700.876</b>

**Balance sheet LIABILITIES**

<b>A)</b>	<b>SHAREHOLDERS' EQUITY</b>
I	Entity endowment fund
II	Tied assets
	1) Statutory reserves
	2) restricted reserves for institutional body decisions
	3) restricted fund intended by third parties
III	Unbound assets
	1) surplus funds or management surplus
	2) Other reserves
IV	Operanting leftovers/deficit
	<b>Total shareholders' equity (A)</b>
<b>B)</b>	<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>
	1) Pension and similar commitments
	2) Taxation, anche differite
	3) Other
	<b>Total provisions for liabilities and charges (B)</b>
<b>C)</b>	<b>SEVERANCE PAY OF SUBORINATED EMPLOYMENT</b>
<b>D)</b>	<b>PAYABLES</b>
	1) Payables to bank
	2) Payables to other funders
	<i>due within the following financial year</i>
	<i>due beyond the following financial year</i>
	3) Payables to associates and founders for financing
	4) Payables to entities of the same associative network
	5) Payables to conditional donations
	6) Pre-payments
	7) Payables to suppliers
	8) Payables to subsidiary and related companies
	9) Payables to tax authorities
	10) Payables to social security and welfare institutions
	11) Payables to employees and co-workers
	12) Other payables
	<b>Total payables (D)</b>
<b>E)</b>	<b>ACCRUALS AND DEFERRED INCOME</b>
	<b>TOTAL LIABILITIES</b>

31.12.2024

31.12.2023

	50.000
	300.000
	159.700
	2.121
	3.330
	<b>515.151</b>
	55.215
	<b>55.215</b>
	<b>310.136</b>
	14.550.258
	8.482.475
	6.067.783
	50.128
	79.431
	31.362
	38.455
	38.640
	32.049
	<b>14.820.323</b>
	<b>50</b>
	<b>15.700.876</b>

The over-extended balance sheet corresponds to the accounting records

President

Alberto VALMAGGIA



