

General information about the institution

Master data

31/12/2024 NEW HUMANITY ETS INTERNATIONAL ASSOCIATION

Seat: VIA PIAVE, 15 GROTTAFERRATA RM

Vat:

Tax number: 92019050589

Legal form: ASSOCIATION

RUNTS registration number: 92019050589

RUNTS registration section: g) Other third sector entities

Code/letter activities of general interest carried out: N, V, W, I, L, K, E, R, D

Various secondary activities: no

Financial statements as at 31/12/2024

Balance Sheet

	31/12/2024	31/12/2023
Active		
B) Fixed assets		
I - Intangible assets	-	-
4) Grants, licenses, trademarks and similar rights	6	207
<i>Total intangible assets</i>	6	207
<i>Total fixed assets (B)</i>	6	207
C) Current assets		
II - Credits	-	-
12) to others	3.309	7.224
due within the following financial year	3.309	7.224
<i>Total receivables</i>	3.309	7.224
III - Financial assets that do not constitute fixed assets	-	-
3) Other Qualifications	295	295
<i>Total financial assets that do not constitute fixed assets</i>	295	295
IV - Cash and cash equivalents	-	-
1) bank and postal deposits	220.762	99.811
3) money and cash equivalents	1.491	1.783

2024

	31/12/2024	31/12/2023
<i>Total cash and cash equivalents</i>	222.253	101.594
<i>Total current assets (C)</i>	225.247	109.113
D) Accrued income and deferred income	920	378
<i>Total assets</i>	226.783	109.698
Passive		
A) Net worth		
I - Endowment fund of the institution	4.665	4.665
II - Tied assets	-	-
2) restricted reserves by decision of the institutional bodies	16.348	14.493
3) restricted reserves allocated by third parties	146.886	14.307
<i>Total tied assets</i>	163.234	28.800
IV - Surplus/deficit for the year	4.886	1.502
<i>Total Shareholders' Equity</i>	172.785	34.967
C) Employee severance pay	4.290	1.733
D) Debts		
1) payables to banks	76	76
due within the following financial year	76	76
5) payables for conditional donations	33.424	60.358
due within the following financial year	33.424	60.358
7) payables to suppliers	9.384	4.262
due within the following financial year	9.384	4.262
9) Tax debts	2.635	3.270
due within the following financial year	2.635	3.270
10) payables to social security institutions	1.024	939
due within the following financial year	1.024	939
11) payables to employees and collaborators	2.946	2.857
due within the following financial year	2.946	2.857
12) Other payables	219	1.236
due within the following financial year	219	1.236
<i>Total payables</i>	49.708	72.998
<i>Total liabilities</i>	226.783	109.698

2024

Management report

Charges and costs	31/12/2024	31/12/2023	Income and revenues	31/12/2024	31/12/2023
A) Costs and charges from activities of general interest	532.912	482.851	A) Revenues, income and income from activities in the general interest	547.190	488.547
1) Raw materials, supplies, consumables and goods	2.069	221	1) Income from membership fees and contributions from the founders	-	3.600
2) Services	479.429	428.831	4) Donations	281.238	405.519
4) Personnel	49.896	41.170	5) Proceeds of 5 per thousand	102	-
5) Depreciation and amortization	-	17	8) Contributions from public bodies	265.848	79.428
7) Miscellaneous operating costs	1.294	1.678	10) Other revenues, annuities and income	2	-
9) Allocation to restricted reserves by decision of the institutional bodies	80.000	71.000		-	-
10) Use of restricted reserves by decision of the institutional bodies	(79.776)	(60.066)		-	-
Total costs and charges from activities of general interest	532.912	482.851	Total revenues, income and income from activities of general interest	547.190	488.547
	-	-	Surplus/deficit of activities of general interest (+/-)	14.278	5.696
	-	-	- Miscellaneous surplus/deficit (+/-)	-	-
	-	-	- Fundraising surplus/deficit (+/-)	-	-
	-	-	Surplus/deficit of financial assets and assets (+/-)	-	-
E) General support costs and charges	9.943	1.547	E) General support income	3.500	-
1) Raw materials, supplies, consumables and goods	39	10	2) Other general support income	3.500	-
2) Services	7.192	8.108		-	-
3) Use of third-party assets	1.788	2.191		-	-
5) Depreciation and amortization	201	201		-	-
7) Other charges	723	1.037		-	-
9) Use of restricted reserves by decision of the institutional bodies		(10.000)		-	-
Total general support costs and charges	9.943	1.547	Total general support income	3.500	-
Total charges and costs	542.855	484.398	Total income and revenues	550.690	488.547

2024

Charges and costs	31/12/2024	31/12/2023	Income and revenues	31/12/2024	31/12/2023
	-	-	Operating surplus/deficit before taxes (+/-)	7.835	4.149
	-	-	- Taxes	(2.949)	(2.647)
	-	-	- Surplus/deficit for the year (+/-)	4.886	1.502

Imputed costs and income

Imputed costs	31/12/2024	31/12/2023	Imputed income	31/12/2024	31/12/2023
1) activities of general interest	35.275	28.647	1) activities of general interest	35.275	28.647
Total imputed costs	35.275	28.647	Total imputed income	35.275	28.647

Cash flow statement

Indirect method

The entity has prepared the cash flow statement, which represents the summary document that links the changes that occurred during the year in the company's assets with the changes in the financial situation; it highlights the values relating to the financial resources that the entity needed during the year as well as the related uses.

With regard to the method used, it should be noted that the company has adopted, in accordance with the provision of OIC 10, the indirect method on the basis of which the flow of liquidity is reconstructed by adjusting the result for the year of the non-monetary components.

2024

RENDICONTO FINANZIARIO CON IL METODO INDIRETTO PER L'ESERCIZIO CHIUSO AL 31 DICEMBRE 2024		
RENDICONTO FINANZIARIO		ANNO 2024
RISULTATO GESTIONALE NETTO		4.886
ONERI NON MONETARI		30.258
	<i>Ammortamenti</i> +	201
	<i>Accantonamento</i> +	2.556
	<i>Oneri figurativi - lavoro benevolo</i> +	27.500
PROVENTI NON MONETARI		
	<i>Proventi figurativi - lavoro benevolo</i> -	27.500
FLUSSO DI CIRCOLANTE DELLA GESTIONE CORRENTE		7.644
VARIAZIONE CAPITALE CIRCOLANTE NETTO		113.016
	<i>Diminuzione Crediti</i> +	3.915
	<i>Aumento Ratei e Risconti attivi</i> -	542
	<i>Aumento Riserva vincolata per decisione degli organi istituzionali</i> +	352
	<i>Aumento Riserva vincolata destinata da terzi</i> +	132.579
	<i>Diminuzione Debiti</i> -	22.655
	<i>Diminuzione Imposte</i> -	635
FLUSSO DI CASSA ATTIVITA' OPERATIVA		120.659
FLUSSO DI CASSA ATTIVITA' DI INVESTIMENTO		-
FLUSSO DI CASSA ATTIVITA' DI FINANZIAMENTO		-
FLUSSO TOTALE DI CASSA		€ 120.659
DISPONIBILITA' LIQUIDE AL 01/01/2024		€ 101.594
DISPONIBILITA' LIQUIDE AL 31/12/2024		€ 222.253
FLUSSO DI CASSA DELLA GESTIONE		-€ 120.659

Mission report

Introduction

This mission report is an integral part of the budget as at 31/12/2024.

The financial statements comply with the provisions of art. 13 of Legislative Decree 117/2017 and the decree of the Ministry of Labour and Social Policies of 5 March 2020 and is prepared in accordance with the national accounting standards as published by the Italian Accounting Body, with particular reference to OIC Standard 35 ("ETS Accounting Standard").

The balance:

- clearly and truthfully and correctly represents the financial position of the entity and the economic result for the year;
- provides transparent information on the resources received and how they have been used in the pursuit of the institutional tasks provided for by the Third Sector Code.

The content of the balance sheet and the management report is that provided for respectively by forms A and B of Annex 1 of the decree of the Ministry of Labour and Social Policies of 5 March 2020.

The mission report is drawn up according to the scheme provided for in form C of Annex 1 of the decree of the Ministry of Labour and Social Policies of 5 March 2020 and contains all the information useful for providing a correct interpretation of the financial statements.

The preparation of the financial statements of Third Sector entities complies with the general clauses, the general principles of the financial statements and the valuation criteria referred to, respectively, in Articles 2423 and 2423-bis and 2426 of the Civil Code and with national accounting standards, as compatible with the non-profit and civic purposes, solidarity and social utility of Third Sector Entities.

General part

General information about the institution

The Association is configured as an "International Non-Governmental Organization" (INGO) and pursues civil, solidarity and socially useful purposes, in accordance with the rules of the Third Sector (Legislative Decree 117/2017). The Association has an unlimited duration and is non-profit. The Association was established on November 5, 2005 with a Deed of Incorporation and with headquarters in Grottaferrata (Rome, Italy). Since 2005 it has been granted General Consultative Status by ECOSOC/UN. Since 2008 it has been recognized as an official partner of UNESCO, since 2019 it has collaborated with the FAO (Food and Agriculture Organization) and since 2021 also with the UNEP (United Nations Environmental Program). In collaboration with other associated NGOs and experts in cultural and social issues, New Humanity participates in specific activities of ECOSOC, the Human Rights Council, UNESCO, UNEP and the European Institutions, also through the presentation of documents, experiences and projects in the field. It participates in the European Commission's programmes, particularly in the area of youth.

Mission pursued and activities of general interest

The institution, inspired by civic, solidarity and socially useful purposes, aims to contribute to achieving the unity of the human family which is the foundation of justice, peace and solidarity in the world, recognizing the dignity and integral development of all human beings and the urgency of care for creation.

The entity carries out the following activities of general interest, identified in art. 2 and art. 3 of the Articles of Association among those provided for by art. 5 of Legislative Decree 117/2017:

1. Cooperate in development (art.5 c.1- letter n DL 117/2017);
2. Promotes the culture of legality, peace among peoples, nonviolence and unarmed defense (1- letter v);
3. Promotes and protects human, civil, social and political rights (1- letter w), also supporting the activities of national bodies and international organizations;
4. Organizes or promotes artistic, recreational, social interest, including publishing activities for this purpose; promotes and disseminates the culture and practice of volunteering, especially at youth level (1- letter i);
5. Promotes extra-curricular training, aimed at preventing early school leaving, educational success, preventing bullying and combating educational poverty (1- letter l);
6. Organizes or promotes activities of social, cultural, religious interest (1- letter k);
7. Promotes interventions to protect the environment (1- letter e);
8. Promotes activities for humanitarian reception and social integration of migrants (1- letter r);
9. Promotes activities of social interest with educational purposes (1- letter d).

Section of the Single National Register of the Third Sector of registration and tax regime applied

The entity is registered, as of 01 February 2022 in the Single Register of the Third Sector, at the Lazio Regional Office in section g) Other third sector entities.

The entity carries out exclusively activities of general interest pursuant to art. 5 of Legislative Decree 117/2017.

The proceeds are of a non-commercial nature, according to the provisions of art. 79 of Legislative Decree 117/2017.

In relation to commercial income, the Authority adopts the flat-rate tax regime.

Locations and activities carried out

The Entity carries out its activities exclusively at its registered office in Grottaferrata. The body has representatives at international organizations (in Paris, Geneva, New York, Vienna and Nairobi for the UN, UNESCO, UNEP and FAO headquarters and in Brussels for the European institutions) but does not have permanent offices.

Data on the members or founders and the activities carried out towards them

Information on the participation of members in the life of the institution

With regard to the information relating to the data on the participation of members in the life of the entity, it is specified that: there are 78 members as of 31/12/2024, of which: - 33 natural persons; - 45 associations. On 27 April 2024, an ordinary shareholders' meeting was held in hybrid mode (both in person and electronically, in real time and unequivocally personally identified) with the participation of 35 members, the Chairman of the Supervisory Body and five special guests without voting rights, four of whom were representatives of member associations. The members who form the board of directors (seven) met nine times in the year 2024 and another three times with the representatives of the Association at international organizations. The Board of Directors also met twice with the Association's Advisory Committee. The Minutes of the Assembly and the Board of Directors are kept in the offices of the headquarters in Grottaferrata.

Illustration of balance sheet items

Introduction

The information contained in this document is presented in the order in which the relevant items are indicated in the balance sheet and in the management statement. With reference to what is indicated in the introductory part of this mission report, it is hereby certified that, pursuant to art. 2423, paragraph 3, of the Civil Code, applicable as compatible as provided for by the decree of the Ministry of Labour and Social Policies of 5 March 2020, if the information required by specific legal provisions is not sufficient to give a true and correct representation of the situation of the entity, the additional information deemed necessary for the purpose is provided. The annual financial statements, as well as this mission report, have been drawn up in units of euro.

Drafting principles

Structure and content of the financial statements

The balance sheet, the management statement and the accounting information contained in this mission report are in accordance with the accounting records, from which they were directly derived. In the presentation of the balance sheet and the management statement, no grouping of items preceded by Arabic numerals or lowercase letters has been carried out, as is optionally provided for by Ministerial Decree 5.3.2020.

The institution has made use of the possibility of eliminating items preceded by Arabic numerals or items preceded by lowercase letters with zero amounts for two consecutive years.

Exceptional cases pursuant to Article 2423, fifth paragraph, of the Civil Code

There have been no exceptional cases that have made it necessary to resort to the exceptions referred to in art. 2423, paragraphs 4 and 5 of the Civil Code, applicable as compatible with the absence of a profit motive and with the civic, solidarity and socially useful purposes of Third Sector entities, as provided for by Ministerial Decree 5.3.2020.

Changes in accounting policies

Comparability and adaptation issues

It should be noted that all the items in the financial statements were comparable with the previous year; There was therefore no need to adjust any items from the previous year.

Evaluation criteria applied

Third Sector Entities comply with the recognition and measurement rules contained in the OIC national accounting standards, taking into account the specific provisions provided for by OIC 35 ("ETS Accounting Standard"). The criteria applied in the valuation of financial statement items and value adjustments comply with the provisions of the

2024

decree of the Ministry of Labour and Social Policies of 5 March 2020 and the Civil Code, where compatible, as well as with the indications contained in the accounting standards issued by the Italian Accounting Body. Furthermore, they did not change compared to the previous year. Pursuant to point 3 of Mod. C of Annex 1 to the decree of the Ministry of Labour and Social Policies of 5 March 2020, the most significant evaluation criteria adopted in compliance with the provisions contained in the Ministerial Decree of 5.3.2020 itself as well as in art. 2426 of the Civil Code, applicable as compatible, with particular reference to those items of the financial statements for which the legislator allows different evaluation and adjustment criteria or for which no specific criteria are provided.

Intangible assets

Intangible assets, under the conditions set out in accounting standards, are recorded on the assets side of the balance sheet at purchase and/or production cost and are depreciated on a straight-line basis according to their future usefulness.

The value of fixed assets is shown net of accumulated depreciation and impairment losses.

Depreciation was carried out in accordance with the following pre-established plan, which is considered to ensure a correct distribution of the cost incurred over the useful life of the fixed assets in question:

Intangible assets	Period
Grants, licenses, trademarks, and similar rights	3

The depreciation criterion of intangible assets has been applied systematically and in each financial year, in relation to the residual possibility of economic use of each individual asset or expense.

Pursuant to and for the purposes of art. 10 of Law no. 72 of 19 March 1983, and as also referred to by subsequent laws on monetary revaluation, it should be noted that no monetary revaluation has ever been carried out for intangible assets still existing in assets. It should be noted that it was not necessary to make write-downs on these fixed assets pursuant to Article 2426, paragraph 1, no. 3 of the Civil Code, applicable as compatible as provided for by the decree of the Ministry of Labour and Social Policies of 5 March 2020, as no indicators of potential impairment losses of intangible assets were found.

Intangible assets

Intangible assets are recognised at purchase cost, including ancillary costs, and are depreciated within the legal or contractual limit set for them.

Receivables booked to current assets

For receivables recorded in current assets, for which the application of the amortised cost method and/or discounting has been verified to be irrelevant, for the purposes of the need to give a true and fair representation of the institution's financial and operating position, the recognition according to the presumed realisable value has been maintained.

Financial assets that do not constitute fixed assets

Other titles

The recognition of securities for which the application of the amortised cost method has been verified to be irrelevant has been maintained according to the purchase cost method.

Cash equivalents

Cash and cash equivalents are valued according to the following criteria:

- money, at face value;
- bank deposits and cheques in cash, at the presumed realisable value. In this specific case, the realisable value coincides with the nominal value.

Accrued income and deferred income

Accruals and deferrals were calculated on an accrual basis, by allocating income and income and/or costs and expenses common to several years.

The deferrals relating to € 920 have been calculated according to the "economic time" criterion since the contractual services received do not have a constant economic content over time and therefore the allocation of the cost (and

therefore the allocation of the portion of the accrual portion to the current year) is carried out in relation to the conditions under which the management is carried out, as specified in accounting standard OIC 18.

Net worth

The items are presented in the financial statements at their carrying amount in accordance with the indications contained in accounting standard OIC 35 and accounting standard OIC 28.

Employee severance pay

The severance indemnity was calculated in accordance with the provisions of art. 2120 of the Civil Code, taking into account the legislative provisions and the specificities of the contracts and professional categories, and includes the annual instalments accrued.

The amount of the provision represents the certain debt owed to employees at the balance sheet date.

Debts

The classification of debts among the various debt items is carried out on the basis of the nature (or origin) of the same with respect to ordinary management, regardless of the period of time within which the liabilities must be settled.

Balance sheet

The movements of the individual items in the financial statements are analysed in detail below, where required by current legislation.

Active

B) Fixed assets

I - Intangible assets

Introduction

They are recorded at purchase cost and adjusted by the corresponding accumulated depreciation. These fixed assets are represented by licenses amortized at 33%.

2024

Movements in intangible assets

After the recognition in the management report of the depreciation charges for the year, amounting to € 201, intangible assets amount to € 207. The table shows the movements of the fixed assets in question

	Storico al 31/12/2022	Fondo al 31/12/2023	Rettifiche fondi	Acquisti	Amm.to 2024	Fondo al 31/12/2024	Residuo al 31/12/2024
Immobilizzazioni Immateriali							
Licenze software	€ 5.649	€ 5.441	-	-	€ 201	€ 5.642	€ 6
Totale Immobilizzazioni Immateriali	€ 5.649	€ 5.441	-	-	€ 201	€ 5.642	€ 6

C) Current assets

II - Credits

The total balance of €3,309 consists of a receivable from the representative of New Humanity Geneva (€303), a receivable from the European Commission (€2,624), and a receivable from the Treasury (€382).

Maturity of receivables recorded in current assets

The following table shows information on the maturity of receivables recorded in current assets. In particular, the amount of receivables with a residual maturity of more than five years is indicated separately for each item.

Analysis of the maturity of receivables recorded in current assets

	Quota expiring within the year
Receivables from others	3.309
Total	3.309

III - Financial assets that do not constitute fixed assets

Financial assets that do not constitute fixed assets are represented by 5 shares acquired in Banca Etica for the opening of current account no. 16934770, for a total value of €. 295, recorded at purchase cost.

2024

IV - Cash and cash equivalents

The balance of €222,253 represents cash and cash equivalents and the existence of cash and securities (banks, prepaid cards, cash and cash equivalents) at the end of the year.

D) Accrued income and deferred income**Comment**

The following table shows the breakdown of the items in question, as they are recorded in the financial statements.

Description	Detail	Current Year Amount
<i>ACCRUED INCOME AND DEFERRED INCOME</i>		
	Insurance premiums	262
	Subscriptions	108
	Telematics services	550
	Total	920

The balance of € 920 consists of deferred income calculated on the basis of the accrual principle, by allocating the costs common to several years.

Passive

The movements of the individual items in the financial statements are analysed in detail below, where required by current legislation.

A) Net worth

The items are presented in the financial statements at their carrying amount in accordance with the indications contained in the accounting standard OIC Ets and in accounting standard OIC 28.

Movements in equity items

With reference to the year at the end of the year, the following tables show the changes in the individual items of equity.

2024

Variazione Patrimonio netto	saldo al 31/12/2023	incremento	decremento	saldo al 31/12/2024
Fondo di dotazione dell'ente				
quote associative	2.550			2.550
fondo di dotazione	2.115			2.115
Totale fondo di dotazione	4.665			4.665
Patrimonio Vincolato				
Riserva vincolata destinata da terzi				
progetto Together for a New Africa	26	21.025	21.004	47
Progetto UWP	1.531		1.531	
Progetto Milonga	3.862	38	932	3.900
Progetto EduxEdu	6.128	244	6.235	137
Progetto Greenclusive		1.050	81	969
Progetto MPPU		176	176	
Pogetto Genfest Brasile	2.733	100.938	95.737	7.934
Progetto Living Peace		3.500	3.500	
Progetto MediterraNew		21.110	19.958	1.152
Attività di interesse generale		2.500		2.500
Progetto Co Governance	27			27
Convegni internazionali		15.606	10.387	5.219
Progetto costruendo ponti MPPU		125.000		125.000
Totale riserve destinata da terzi	14.307	291.188	159.540	146.886
Riserva vincolata destinata da organi istituzionali				
Attività di interesse generale	390	80.000	75.884	4.505
Progetto Milonga		130		130
Fondo relazioni organizzazioni internazionali	10.136	1.502		11.637
progetto Together for a New Africa	75			75
Progetto MPPU	3.892		3.892	
Totale riserve destinata da organi istituzionali	14.493	81.632	79.776	16.348
Patrimonio Libero				
Avanzo/disavanzo di esercizio esercizio precedenti				
Avanzo di esercizio	1.502	4.886	1.502	4.886
Totale Patrimonio libero	1.502	4.886	1.502	4.886
Totale Patrimonio Netto	34.967	377.705	240.819	172.785

Origin, possibility of use, nature and duration of the constraints of equity items

Introduction

The following tables provide detailed information on the origin, possibility of use, nature and duration of the restrictions on equity items as well as their use in previous years.

2024

Origin, possibility of use, nature and duration of the constraints of equity items

Description	Amount	Origin/Nature	Possible uses	Restricted Portion - Amount	Restricted Portion - Nature of Constraint
Endowment fund of the institution	4.665	Capital	At; B	4.665	Quote associative
<i>Endowment fund of the institution</i>					
Reserves tied up by decision of institutional bodies	16.348	Capital	D	16.348	Statutory constraints
Restricted reserves allocated by third parties	146.886	Capital	D	146.886	Third-party constraints
Surplus/deficit for the year	4.886	Capital	At; D	4.886	Statutory constraints
Total	172.785			172.785	
Non-distributable portion					
Remaining distributable portion					
Key: A: for capital increase; B: to cover deficits; C: for distribution to members; D: for other statutory constraints; And: more					

C) Employee severance pay

The following table shows information on changes in employee severance pay.

Description	Consist. initial	Accrual.	Use	Consist. finale
EMPLOYEE SEVERANCE PAY	1.734	2.556	-	4.290

2024

D) Debts

Payables, amounting to €49,708, consist of payables to banks (€76), payables for conditional donations (€33,424), payables to suppliers (€9,384), tax payables (€2,635), payables to social security institutions (€1,024), payables to employees (€2,946) and other payables (€219)

The following table shows the movements of payables for conditional charitable donations:

Debiti pr erogazioni liberali condizionate	Valore di inizio esercizio	Incremento	Decremento	Saldo al 31/12/2024
progetto Greenclusive	11.025	29.999	41.024	
progetto Ecoplan	1.899			1.899
progetto Heartmony		96.954	86.732	10.221
progetto Afresh	19.871	1.433	98.737	21.304
progetto Dialogue	27.563		27.563	
Totale	60.358	128.386	254.057	33.424

Maturity of debts

The following table shows information on the maturity of debts.

Debt maturity analysis

Quota expiring within the year	
Payables to banks	76
Payables for conditional donations	33.424
Payables to suppliers	8.774
Tax debts	2.635
Payables to social security institutions	1.024
Payables to employees and collaborators	2.946
Other payables	219
Total	49.098

Debts secured by collateral on company assets

There are no social debts secured by collateral

E) Accrued income and deferred income

There are no accrued expenses and deferred income.

Management report

The management report shows the economic result for the year.

It provides a representation of the operating operations, through a summary of the income and revenues and the costs and expenses that contributed to determining the economic result. Income and revenues and costs and expenses, recorded in the financial statements in accordance with the provisions of Ministerial Decree 5.3.2020, are divided according to their belonging to the various areas:

- A) Costs and charges/revenues, income and income from activities of general interest;
- B) Costs and charges/revenues, income and income from other activities;
- C) Costs and charges/revenues, income and income from fundraising activities;
- D) Costs and charges/revenues, income and income from financial and equity activities;
- E) Costs and charges and income from general support activities.

This report provides a more exhaustive detail of the areas of the management report, highlighting the strengths and weaknesses also from a comparative perspective.

Information is also provided on the criteria followed for classification in the various areas provided for in the management report.

A) Components from activities of general interest

"Costs and charges/revenues, income and income from activities of general interest" are negative/positive components of income deriving from the performance of activities of general interest referred to in art. 5 of Legislative Decree 117/2017. Below is a better detail of the individual activities of general interest:

Value of resources activities of general interest	Amount
Balance as of 31/12/2024	547.190
Balance as of 31/12/2023	488.547
Variations	58.643

Value of costs/charges for activities of general interest	Amount
Balance as of 31/12/2024	532.912
Balance as of 31/12/2023	482.851
Variations	50.061

2024

4) Liberal donations: Liberal donations, for a total of €281,238, consist of:

- 1) donations without third-party constraints amounting to € 139,424;
 - 2) donations from third parties, amounting to € 141,814, recognised in the assets of the balance sheet as a contra-entry to the item of restricted equity "restricted reserves allocated by third parties" and since the constraint has been exhausted, the reserve has been issued as a contra-entry to item A4) "charitable donations" of the management report.
- 56% of donations come from private entities, 44% from private individuals.

5) The proceeds of 5 per thousand, for an amount of €102, were allocated by the institution for institutional activities.

8) Contributions from public bodies

Contributions from public bodies, for a total of € 265,848, are revenues from EACEA - European Commission and UNESCO deriving from agreements, such as conventions, not characterized by a synallagmatic relationship.

Public operating grants are accounted for among the income and precisely in the "Income from Activities of General Interest" area of the management report based on the type of activity carried out by the entity.

The Authority's activities of general interest are carried out through projects (accounted for in cost centres), the details of which are reported below in special financial statements. The projects are as follows:

1	Together for a New Africa project
2	EDUxEDU Project: Educating Yourself to Educate
3	Progetto United World Project
4	MPPU Project
5	MediterraNEW Project
6	Milonga Project
7	International Conferences
8	Greenclusive Project
9	Heartmony Project
10	Dialogue Project
11	Afresh Project
12	Genfest Brazil Project

2024

PROGETTO TOGETHER FOR A NEW AFRICA					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 21.004	€ 13.996	Contributi da privati	€ 6.859	€ 24
Oneri diversi di gestione			Contributi da Enti pubblici	€ 14.145	€ 13.972
			Contributi da Associazioni/Enti privati		
			Utilizzo riserva vincolata		
Totale oneri	€ 21.004	€ 13.996	Totale Proventi	€ 21.004	€ 13.996

PROGETTO EDU X EDU: EDUCARSI PER EDUCARE					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 6.233	€ 8.892	Contributi da privati		
Oneri diversi di gestione	€ 2	€ 4	Contributi da Enti pubblici		
Ammortamento		€ 17	Contributi da Associazioni/Enti privati	€ 6.235	€ 8.913
			Utilizzo riserva vincolata		
Totale oneri	€ 6.235	€ 8.913	Totale Proventi	€ 6.235	€ 8.913

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PROGETTO UNITED WORLD PROJECT					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti		€ 171	Contributi		
Servizi	€ 56.985	€ 49.081	Contributi da privati	€ 1.530	
Oneri diversi di gestione	€ 918	€ 1.172	Contributi da Enti pubblici		
			Contributi da Associazioni/Enti privati		€ 30.423
			Utilizzo riserva vincolata organi istituzionali	€ 56.373	€ 20.000
Totale oneri	€ 57.903	€ 50.423	Totale Proventi	€ 57.903	€ 50.423

PROGETTO MPPU					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 7.985	€ 5.554	Contributi da privati	€ 176	
Oneri diversi di gestione	€ 30	€ 12	Contributi da Enti pubblici		
Personale	€ 15.565	€ 5.787	Contributi da Associazioni/Enti privati		
Accantonamenti a riserva vinc.organi istit.			Utilizzo riserva vincolata	€ 23.403	€ 11.354
Totale oneri	€ 23.579	€ 11.354	Totale Proventi	€ 23.579	€ 11.354

2024

PROGETTO MILONGA					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 932	€ 928	Contributi da privati	€ 932	€ 898
Oneri diversi di gestione			Contributi da Enti pubblici		
Accantonamenti a riserva vinc.organi istit.			Contributi da Associazioni/Enti privati		€ 30
			Utilizzo riserva vincolata		
Totale oneri	€ 932	€ 928	Totale Proventi	€ 932	€ 928

Convegni Internazionali					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 10.387		Contributi da privati	€ 10.387	
Oneri diversi di gestione			Contributi da Enti pubblici		
Accantonamenti a riserva vinc.organi istit.			Contributi da Associazioni/Enti privati		
			Utilizzo riserva vincolata		
Totale oneri	€ 10.387	€ 0,00	Totale Proventi	€ 10.387	€ 0,00

PROGETTO GREENCLUSIVE					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 41.101	€ 46.522	Contributi da privati		
Oneri diversi di gestione	€ 4	€ 4	Contributi da Enti pubblici	€ 41.105	€ 50.830
Personale		€ 4.304	Contributi da Associazioni/Enti privati		
Accantonamenti a riserva vinc.organi istit.			Utilizzo riserva vincolata		
Totale oneri	€ 41.105	€ 50.830	Totale Proventi	€ 41.105	€ 50.830

2024

PROGETTO HEARTMONY					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 80.239	€ 20.891	Contributi da privati		
Oneri diversi di gestione			Contributi da Enti pubblici	€ 81.519	€ 5.214
Personale	€ 1.280	€ 4.688	Contributi da Associazioni/Enti privati		€ 20.365
Accantonamenti a riserva vinc.organi istit.			Utilizzo riserva vincolata		
Totale oneri	€ 81.519	€ 25.579	Totale Proventi	€ 81.519	€ 25.579
PROGETTO DIALOGUE					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti	€ 610		Contributi		
Servizi	€ 29.575	€ 147.689	Contributi da privati		
Oneri diversi di gestione	€ 2	€ 4	Contributi da Enti pubblici	€ 30.187	
Personale		€ 5.530	Contributi da Associazioni/Enti privati		€ 153.223
Accantonamenti a riserva vinc.organi istit.			Utilizzo riserva vincolata		
Totale oneri	€ 30.187	€ 153.223	Totale Proventi	€ 30.187	€ 153.223
PROGETTO AFRESH					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 91.181	€ 68.274	Contributi da privati		
Oneri diversi di gestione	€ 2	€ 8	Contributi da Enti pubblici	€ 98.737	
Personale	€ 7.555	€ 12.018	Contributi da Associazioni/Enti privati		€ 80.299
Accantonamenti a riserva vinc.organi istit.			Utilizzo riserva vincolata		
Totale oneri	€ 98.737	€ 80.299	Totale Proventi	€ 98.737	€ 80.299
PROGETTO GENFEST BRASILE					
ONERI	2024	2023	PROVENTI	2024	2023
Acquisti			Contributi		
Servizi	€ 95.735	€ 15	Contributi da privati	€ 95.737	€ 15
Oneri diversi di gestione	€ 2		Contributi da Enti pubblici		
Personale			Contributi da Associazioni/Enti privati		
Accantonamenti a riserva vinc.organi istit.			Utilizzo riserva vincolata		
Totale oneri	€ 95.737	€ 15	Totale Proventi	€ 95.737	€ 15

2024

The amount of charges from activities of general interest is €532,912 and refers to the following items:

MATERIE PRIME, SUSS., DI CONS.E MERCI	Importo
Cancelleria/stampati AG	2.069
Totale	2.069

SERVIZI	Importo
Servizi telematici AG	4.818
Comp.consulenze aff.diverse AG	88.048
Contr.cassa prev.lav.aut.aff.AG	523
Rimb.spese lav.aut.aff.AG	155
Compensi organo di controllo AG	1.830
Premi di assic.obbl.AG	735
Spese generali varie AG	76
Commissioni e spese bancarie AG	846
Rimb.spese partecipanti a progetti	2.774
Rimb.spese soci	2.449
Rimb.spese rappres.sede Ginevra-ONU	2.355
Altri oneri di gestione progetti	374.821
Totale	479.429

PERSONALE AG	Importo
Retrib.lorde dei dipendenti ordinari AG	36.398
Contrib.INPS dei dipendenti ordinari AG	10.669
Quote TFR dip.ordin.(in azien) AG	2.563
Premi INAIL AG	146
Altri costi per il pers.dipendente AG	120
Totale	49.896

ONERI DIVERSI DI GESTIONE AG	Importo
Valori bollati AG	78
Sanzioni, penalità e multe AG	900
Contributi associativi versati AG	310
Arrotondamenti passivi diversi AG	1
Differenza di arrotondamento all' EURO A	6
Totale	1.294

2024

ACC.TO RIS.VINC.DECISIONE ORGANI IST.AG	Importo
Acc.to ris.vinc.decisione organi ist.AG	80.000
Totale	80.000

UTILIZZO RIS.VINC.DECIS.ORGANI ISTIT.AG	Importo
Utilizzo ris.vinc.decis.organi istit.AG	-79.776
Totale	-79.776

B) Components from different activities

The entity did not carry out any other activities pursuant to art. 6 of Legislative Decree 117/2017.

C) Components from fundraising activities

The entity did not carry out fundraising activities pursuant to art. 7 of Legislative Decree 117/2017' and subsequent amendments and additions.

D) Components of financial assets and assets

The entity has not carried out financial and patrimonial activities.

E) General support components

"Costs and charges and income from general support activities" are to be considered the positive and negative elements of income that do not fall under the other areas.

The income from general support amounted to € 3,500. Total general support costs, amounting to €9,943, refer to the following detailed items:

MATERIE PRIME, SUSS., DI CONS.E MERCI	Importo
Acquisti materiali di consumo SG	39
Totale	39

2024

SERVIZI	Importo
Servizi telematici SG	1.574
Comp.consulenze aff.diverse SG	4.989
Contr.cassa prev.lav.aut.aff.SG	176
Commissioni e spese bancarie SG	453
Totale	7.192

GODIMENTO BENI DI TERZI	Importo
Canoni per utilizzo licenze software SG	1.788
Totale	1.788

AMMORTAMENTI	Importo
Amm.to concessioni e licenze SG	201
Totale	201

ALTRI ONERI	Importo
Valori bollati SG	14
Altre imposte e tasse indirette inded. S	203
Sanzioni, penalità e multe SG	1
Abbonamenti, libri e pubblicazioni SG	505
Arrotondamenti passivi diversi SG	0
Totale	723

Taxes

The entity has allocated the taxes for the year on the basis of the application of the tax rules in force. Current taxes refer to the taxes pertaining to the year as they result from the tax returns.

For the year 2024, the regional tax on productive activities (IRAP), calculated on the basis of the salary system, is €2,949

2024

Costo Irap 2024	Anno 2024
Lavoro dipendente	36.401
Compensi collaborazioni occasionali	32.786
Tot.Valore della produzione lorda	69.187
Deduzione fissa	8.000
Tot.valore della produzione netta	61.187
Irap - Aliquota ordinaria 4,82%	2.949
Totale Irap 2024	2.949
Totale acconto IRAP 2024	2646
Saldo Irap al 31/12/2024	304

Individual items of revenue or expense of exceptional magnitude or impact

No revenue or other positive components deriving from events of exceptional magnitude or impact were recognised during the current year.

Other information

In this section of the mission report, the other information required by the Ministerial Decree 5.3.2020 is reported.

Number of employees and volunteers

Introduction

The following table shows the average number of employees broken down by category and the number of volunteers who carry out their activities on a non-occasional basis.

Average number of employees by category and number of volunteers who carry out their activity on a non-occasional basis

	Employees	Total employees	Volunteers
Medium Number	2	2	
Number			2

Comment

As of 31/12/2024, New Humanity's workforce consists of 2 employees hired on a permanent basis, one part-time and one full-time. The CCNL applied for all employees, for the economic and regulatory part, is that of AGIDAE. New Humanity's salary policy, in addition to complying with current legislation, complies with the industry average. The wage difference between the lowest and highest gross pay is 1 to 8. The Organisation avails itself of the collaboration of 2 volunteers registered in the Volunteer Register pursuant to Article 17 of Legislative Decree 117/2017.

Remuneration to the executive body, the supervisory body and the person in charge of the statutory audit

The entity has not resolved to pay the Executive Body.

As for the Supervisory Body, the following table sets out the information required by point 14 of Annex C to the Ministerial Decree of 5.3.2020.

The person in charge of the statutory audit is not present as there is no obligation to do so.

SOGGETTO DELL' ORGANO DI CONTROLLO	Compenso
Dott. Fabio Egidi, Commercialista, Consulenza Lavoro; Revisore - Via Genova, 39 01100 Viterbo (VT) tel/fax 0761344488-326384 email: egidifabio@gmail.com - iscritto all'Ordine dei Dottori Commercialisti e degli Esperti Contabili di Viterbo, nr. 376 sez. A	1.830,00 €

Statement of the assets and financial elements and economic components inherent to the assets allocated to a specific business

It is hereby certified that at the balance sheet date there are no assets allocated to a specific business referred to in art. 10 of Legislative Decree 117/2017.

Transactions carried out with related parties

For the purposes of current legislation, no transactions with related parties were carried out during the year.

Proposal for allocating surplus or covering deficit

Dear Members, in the light of the above, the Administrative Body proposes that the surplus for the year, of Euro 4,886, be allocated to the Fund for International Relations Organizations.

2024

Statement of costs and imputed income

At the end of the management report, the imputed costs and income are reported, duly documented, as a measurement of the economic components of the year that do not have a monetary manifestation, but whose recognition is necessary for the purposes of correct reporting.

Volunteer category	n.	Total hours/year	Gross hourly wage - Qualification of the collective agreements referred to in art. 51 d.lgs. 81/2015	Imputed cost 2024
Chairman Member	1	400	26,91	10.762
Total	1	400	26,91	10.762
Member of the Board	1	960	25,53	24.513
Total	1	960	25,53	24.513

In determining the value of the notional cost of the volunteer, reference is made to the "gross hourly wage provided for the corresponding qualification of the collective agreements referred to in art. 51 of Legislative Decree No. 81 of 15 June 2015" as provided for by Ministerial Decree 5.3.2020.

In determining the value of the imputed income, since it is not easily identifiable, reference was made to the related imputed costs.

Specific description and reporting of fundraising activity

The institution did not carry out fundraising activities.

Illustration of the economic and financial performance of the entity and the methods of pursuing the statutory purposes Illustration of the situation of the entity and the performance of management.

Financial and non-financial indicators.

For a better understanding of the institution's situation and the performance and result of its management, the following financial and non-financial indicators are provided:

General interest costs (€532,912) / total costs (€542,855) = 98.16%

The institution invests 98.16% in the supporting activities of the structure.

General support costs (€9,943) / total costs (€542,855) = 1.83%

The activity of the structure weighs 1.83% on the institutional activity of the institution.

Degree of dependence on third parties:

Shareholders' equity (€ 172,785) / Total liabilities (€ 226,783) = 76%

The entity is not dependent on third-party financial sources

Short-term financial equilibrium:

Current assets (€222,253) / Current liabilities (€49,708) = 4.47

The institution enjoys a short-term financial equilibrium.

Outlook and forecasts for maintaining economic and financial balances

The Administrative Body verified the existence of the postulate of "going concern", carrying out a prospective assessment of the entity's ability to continue to carry out its activities for a foreseeable future period of time, relating to a period of at least twelve months from the date of reference of the financial statements.

This assessment was carried out by preparing a budget that demonstrates that the entity has, at least for the twelve months following the balance sheet date, sufficient resources to carry out its activities in compliance with the obligations undertaken.

2024

Dear Associates, We confirm that these financial statements, consisting of the balance sheet, management report and mission report, truthfully and correctly represent the equity and financial situation of the entity, as well as the economic result for the year and correspond to the accounting records. We therefore invite you to approve the draft financial statements as at 31/12/2024 together with the proposal for the allocation of the result for the year, as prepared by the Administrative Body.

The Financial Statements are true and real and correspond to the accounting records.

Grottaferrata (RM), 05/04/2025



Dr. Marco Desalvo

President and Legal Representative