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Improving NPOs' accountability in the enlarged EU: towards a common framework for financial reporting in European NPOs

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INTRODUCTION

The role of the third sector in the European Community is widely recognized by the Commission and European Parliament,² which attach to the companies of this sector the ability to promote the development and integration of EU citizens within entrepreneurial activities relevant to the societies of member states. Recognizing the importance of these enterprises, European central bodies seek to promote growth through funding programmes for training and professionalization, and through communications that define the roles and the operability of these companies.

The panorama of the social economy is very heterogeneous, not only

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2 The importance to the European economy and society of cooperatives, mutual societies, associations, foundations and social enterprises (which together are sometimes referred to as the social economy) is now receiving greater recognition at member state and European levels. Not only are they significant economic actors, they also play a key role in involving their members and European citizens more fully in society. Social economy enterprises are helping to meet the demands of a changing Europe. They are important sources of entrepreneurship and jobs in areas where traditional "investor-driven" enterprise structures may not always be viable. (<http://ec.europa.eu/enterprise/entrepreneurship/coop/index.htm>)

in the types of companies and sectors of operation, but also in the way of its relationship with civil society, and especially in accounting reporting practices (Jerger and Lapsley 1998).

The European Commission and Parliament, however, until now, have largely avoided issuing specific rules for the economic and financial reporting applicable to all the players of the social economy. However, for non-profit enterprises engaged in business (mainly cooperatives and social cooperatives), the Community directives IV and VII in accounting can be referred to in an indirect way.

There is a large area of doubt which particularly involves the associations and foundations and, more generally, all those companies not incorporated in the form of capital, and that makes it difficult to give an account and compare the results of these actors' social economy.

The grey area, paradoxically, covers just those types of companies that are more pervasive within civil society and that can promote integration among EU citizens more than others.

The enlargement of the Community area to twenty-five nations, connected with the free movement of people and activities, raises the extraordinary importance of the need to prepare a framework for a report of accounting information, a model of preparation of the annual budget, which is common in all European states, for actors of the third sector who do not conduct business.

The convergence towards a common framework primarily requires an analysis of cultural models (Doupnika and Riccio 2006) and then an analysis of national accounting models. Every single state has given birth to a specific accounting model: we need to highlight the convergence points and possible overlaps, and then prepare a common model.

It is therefore vital to perform a cultural and legislative analysis of those countries which have launched annual accounting reporting for those players of the third sector which are not constructed in the form of capital. Through these early experiments it is therefore possible to derive a path for the creation of a single and united accounting model.

This paper aims to highlight the possible areas of overlap and coincidence in the accounting models, through the analysis of regulatory pathways for the harmonization of accounting results of the non-profit non-commercial entities, undertaken by some European countries such as the United Kingdom, Spain and Italy.

A POSSIBLE CONFRONTATION

A possible confrontation between national models' reports can be conducted by analysing the legislative sources involved to define the rules for accounting reports of non-profit entities.

The accounting report in non-profit entities aims to inform the stakeholders of the institutional mission and the means by which the company has purchased and used the resources in carrying out its activities, considering how these resources can be acquired and used other than for pure economic exchange (Travaglini 2005).

Although the comparison can only start from an analysis of the rules on accounting reporting, there must be, as a prerequisite, a reconnaissance of scientific output, which helps us to understand the individual national models and the procedures for training and identification, and to build a possible model for comparison.

The comparison should then highlight the possible connections and overlaps in the way of informing the stakeholders about how the institutional mission is being achieved and the representation of the results achieved.

The comparison between the methods chosen by each state to represent the purpose and the object of accounting reports of non-profit entities, in our opinion, must also highlight the technical process of formal accounting of the individual prospectuses, and the integration into the model of any national accounting and/or international principles and procedures for making public the results achieved.

From a primary reconnaissance of the rules of individual European

countries, it can be seen that the process of harmonization of accounting information for businesses of the third sector is following different routes in Europe. There is, however, a uniform intention to aim towards document reporting implemented with national accounting standards or principles, with a model that allows non-commercial non-profit entities to disclose their economic performance. There is a partial distrust towards the integration of the models of accounting for non-profit entities with international accounting standards; it could be more fruitful to create an accounting framework rather than convergence with IAS IFRS.

Some national bodies, responsible for the harmonization of accounting reporting of non-profit entities, seem to be aware of the need to make information concerning the management of companies more transparent and useful, and the intention to lead in the long run to a common model: a model that can be represented by a convergence towards a specific national regulation or a new accounting framework.

Instead of the European Commission and Parliament, the individual states appear to be oriented to define, starting with a national scheme, a model that in the long run can afford the general comparability of findings.

The path followed at the level of individual nations, however, raises some questions of substance, regarding whether the pursuit of a path of harmonization of accounting reporting through the implementation of both national and international accounting, born in the scope for profit, may be an appropriate method of harmonization of accounting or whether to think longer about a totally autonomous path integrated at Community level.

Waiting to find an adequate response to earlier questions, we try to compare three different national models, three different ways to interpret and harmonize the accounting information of non-profit entities and three different attempts to respond to the needs of non-profit companies which are not commercial.

The three regulatory systems to be compared are the UK, the most complete and run over time, the Spanish, which derives the information for

non-profit companies through an adaptation of national accounts, and the Italian, which is still at an early stage.

The United Kingdom has a centuries-old history of regulation of non-profit entities, dating back to the 1601 "Statute of Charitable Uses", the first law organizing the activities of these institutions, and to the 1853 establishment of the Charity Commission, which had the purpose of regulation and control over the third sector.

In reality, as stressed by Chitty and Morgan (2001), "However, it was only with the advent of the Charities (Statement of Accounts) Regulations 1960 (SI 1960 No. 2425) that charities were required to keep proper books of accounts, prepare financial reporting consisting of an income and expenditure account as well as a balance sheet, and keep those records for at least seven years" (quoted in Cordery and Baskerville 2007, p. 11).

Today, the economic and financial reporting of non-profit entities in the United Kingdom is governed by "Accounting and Reporting by Charities: Statement of Recommended Practice" (SORP).

The current SORP is the result of continuous updating that goes forward from 1988;³ from its first proposition it took several adjustments to adapt the model of reporting to the real needs of non-profit entities and to bring it into line with all the different accounting standards and financial institutions present in the United Kingdom. The SORP currently in force is the result of a profound dialogue between the members of the Charity Commission and the Accounting Standards Board; the two entities have therefore tried to unite the real needs of non-profit companies with national standards of accountability, drawing up a detailed document. The interaction has allowed them to have a model of reporting comparable throughout the UK, also based on accounting standards for small businesses that refer to specific International Accounting Standards.

The purpose of the adoption of "Accounting and Reporting by

³ For the evaluation of the various impacts of regulation on British charities, please refer to research by Bird and Morgan-Jones (1981), Ashford (1989), Gambling, Jones, Kunz and Pendlebury (1990), Hines and Jones (1992), Williams and Palmer (1998) and Connolly and Hyndman (2000).

Charities: Statement of Recommended Practice" is to give a clear and transparent representation of the activities and financial position of non-profit entities which have an annual income exceeding £100,000.00. The Charity Commission wants to have, through the SORP, the possibility to compare the results and activities of companies operating within the national territory, and to give to operators a guide that is a valid model for the compilation of accounting documents in the UK.⁴

The model of "annual report" that the SORP proposes is a set of a series of quantitative information such as that describing the evolution of the non-profit entity during the accounting year of reference.

The SORP Annual Report must include:

- a) Reference and administrative details of the charity, its trustees and advisors: A series of specific information needed to identify not only the non-profit organization but also its directors and any independent or dependent auditors.
- b) Structure, governance and management: The non-profit entity must not only be clear in its internal organization but also motivate the choice of legal form (limited company; unincorporated association; trustees incorporated as a

⁴ The accounting recommendations of this SORP are based on Financial Reporting Standards currently in issue and have been developed in conjunction with the Charities SORP Committee, an advisory committee made up of charity finance directors, charity auditors, academics, charity advisers and charity regulators. The committee is also structured to reflect the different charity jurisdictions of the UK. Sector involvement has been a central part of producing this SORP. The research, input and feedback provided by the sector and the SORP Committee have informed each stage of its development. The resulting document provides a platform for transparent and consistent reporting by charities. The Commission would like to thank the SORP Committee, and all those who responded to the consultation on the exposure draft as well as all those who prepared research papers and publications that have informed this SORP's development (Accounting and Reporting by Charities: Statement of Recommended Practice, 2005).

body) and the internal rules on decisions and voting.

- c) Objectives and activities: The institution must highlight its objectives, role and by what methods it pursues its activities.
- d) Achievements and performance: The activities must also be illustrated through performance indicators or sectoral comparisons, to highlight the reader of the role and the importance of being a non-profit organization. The entity must also expose in this section the fundraising activities undertaken and the results obtained from these campaigns.
- e) Financial review: In this section, the financial position of the entity should be presented and the reserves and the changes that occurred over the previous period should be explained, giving appropriate reasons for such variation.
- f) Plans for future periods: The objectives and plans for the next accounting year shall be presented.
- g) Statement of financial activities: The document, purely accounting, seeks to highlight how the company has used, in relation to the stated objectives, its resources. The model is designed in the form of stairs, according to a logic of cash (Appendix 1).
- h) Balance sheet: This document allows the entity to disclose its assets and liabilities, highlighting the consistency of the assets. As part of the equity, the SORP includes intangible assets (Appendix 2).
- i) Cash flow statement: This document supplements the statement of financial activities, giving an appropriate representation of cash flows and highlighting the origin and use.
- j) Notes on the accounts: The rules followed in the preparation of the accounts, the accounting standards used and how they were interpreted should be highlighted.

The document is then drawn up under the supervision of auditors, who may be independent (an independent person who is reasonably believed by the charity trustees to have the requisite ability and practical experience to carry out a competent examination of the accounts) or internal to the non-profit entity. That difference by law depends on the income levels of the non-profit entity, based on the following schedule:

Gross Income of Charity	Minimum Permitted Scrutiny of Accounts
< £10,000	Approval of accounts by trustees only – no external scrutiny require
£10,000 to £250,000	Independent examination by an examiner of the charity's choice
£250,000 to £500,000	Independent examination by a professionally qualified examiner
> £500,000	Audit by a registered auditor

Table 2 Source Gareth G. Morgan 2006

Once approved by the auditor, the annual report is lodged at the Charity Commission which shall disclose this information, partly in public partly remuneration.

In Spain, the rules of accounting harmonization for a non-profit entity were promulgated by Royal Decree 776/1998, on 30 April.

The decree imposes a model derived from the Plan Countable General usually applied to commercial entities and national accounts, and provides an adaptation compulsory for all non-profit entities.

The application of national accounting firms to non-profit entities has allowed the integration of accounting models with national accounting standards, but omitted that process of comparison with the real needs of non-profit companies.

The Spanish reporting model, however, is still relatively young to express a real judgment on the best operational approach.

The Spanish standard provides a general scheme for annual accounts for companies that have:

- Value of assets over €150,000.00
- Revenues exceeding €150,000.00
- For an average number of employees exceeding that for institutions that come under these parameters, a shortened model of accountability would be used.

The "model de cuenta anuales" is composed of:

- a) Balance: A document drawn up in scale, which accounts for the balance sheet of the non-profit entity, with appropriate separation of debts from claims and put up the equity (Appendix 3).
- b) Cuenta de resultados: Document drawn up in accounting sections then divided and opposed. This document tries to explain the economic situation of the non-profit entity, integrating information concerning the receipt and expenditure of money (Appendix 4).
- c) Memory: This document, being predominantly qualitative, not only gives information relating to the company, administrators and the governing bodies but also an appropriate representation of changes during the accounting year.

Country	Regulatory Body	Acts and Standard	Basis of Accounting	Annual Report
UK	UK Gov.	1993 Charities Act	Accrual (cash accounting is allowed for small entities)	Reference and administrative details of the charity, its trustees and advisors Structure, governance and management objectives and activities Achievements and performance Financial review Plans for future periods Statement of financial activities Balance sheet Cash flow statement

				Notes on the accounts
	Charity Commission	1995 Charities (Accounts and Reports) Regulations 1997 Charities (Annual Return) Regulations 1988 SORP Statement of Recommended Practice: Accounting by Charities		
SPAIN	Spanish Gov.	1964 Association Act and the Royal Decree of	Accrual	Statement of financial activities Balance sheet Notes on the accounts
	AECA	1994 National Foundations Act 1998 Chart of Accounts ED for the Accounting in NPOs		

Table 2 Source Torres and Pina

An analysis comparing the two models shows how both nations had first proposed a general pattern of reporting that was then revised and supplemented with the help of national accounting organizations that have harmonized the informational needs of companies with the non-profit system of standards and national accounting.

Although the paths are similar, differences arise due to the local cultural facts. The UK has preferred to harmonize with the SORP accounting standards which constitute the backbone of an accounting system, such as the English one, which is more attentive to specific issues than the rules of a general nature. The Spanish accounting system is heavily influenced by the culture of continental Europe, and accounting brought diagrams of accountability to accounting principles, namely the general rules.

	UK	SPAIN
<i>GAAP and national accounting standards incorporated</i>	Accounting standards incorporated: Statements of Standard Accounting Practice (SSAPs); Financial Reporting Standards (FRSs); Urgent Issues Task Force abstracts (UITFs)	Integration of accounting principles: Principio de Prudencia. Principio de entidad en funcionamiento. Principio de Registro. Principio del Precio de Adquisición. El Principio del Precio de Adquisición deberá respetarse siempre. Principio de Correlación de Ingresos y Gastos. Principio de No Compensación. Principio de Uniformidad. Principio de Importancia Relativa.
<i>Incorporation of International Accounting Standard</i>	Partial (IAS 10, 22, 29, 32 e 39)	In progress

If the evolutionary path was almost the same, the documents differ mainly in terms of content. The British annual report is more comprehensive and complex in the information requests, while the Spanish model is less pervasive. Although the English informative accounting is much broader in the information required and the number of individual documents, it can be said that it is very similar to the Spanish model in the types of information requested.

Both systems have also chosen to set the accounting records based on economic competence, and the British model admits the cash principle only for small businesses. Compared with the Spanish, the English model seems to give greater attention to the role of auditors and making public the accounting results.

The process of promoting a model of annual reports for non-profit entities in Italy is now moving towards its first steps: the Italian Agency for

Onuls recently approved the document "Guidelines and schemes for the preparation of balance sheets of non-profit entity". The document is of a non-binding nature directed at non-profit entities with revenues exceeding €100,000.00 and wants to push bodies to draw up uniform accounts, which also allow comparisons over time and among the various actors.

The Italian document, although it was drafted with the help of academic experts and accountants, has yet to integrate the national accounting standards into the model reporting, and is therefore still an embryonic version by test in reality.

The accounting model proposed in Italy provides for the compilation of four documents, which will be reduced to two in the shortened version (the accounts of receipts and payments, and notes).

The budget operating in the full version is composed of:

- a) Balance sheet: The document follows the model of the balance sheet for the proposed commercial entities with the exception of postal, indicating an external audit by other companies (Appendix 5).
- b) Cash management: The document highlights the result of management through the comparison between income and expense and costs and revenues of competence for the year. As with the Spanish model, it is in accordance with the principle of competence indicating the divided and opposed sections (Appendix 6).
- c) Notes: The document character should give a quantity expressed description of the company, its administrative bodies and Government, changes during the year, as well as highlighting the principles adopted for the preparation of the budget itself.
- d) Mission report: The document must give account of the aims of the non-profit entity, its social mission, the system of values and principles that characterize it, and assets and modalities through which it pursues these aims. Furthermore, the document

should demonstrate the stakeholders' engagement.

The guidelines proposed by the Italian government are less timely and detailed than those of the other two countries taken into consideration, highlighting how the same represent a point of departure rather than arrival.

The Italian documentary committee partly follows the Spanish structure closely, but by entering the appropriate differentiation for small businesses, it especially focuses on a special document, the non-accounting information and dialogue with stakeholders, the report of the mission.

By analysing the procedures of advertising the annual report, we must highlight that such arrangements are only explicitly mentioned in SORP, which tracks the procedures common to all charities. Non-profit entities located in Spain and Italy follow the same advertising procedures as in the English world, that is, a record that captures and advertises the accountants' findings. In the two Mediterranean countries, there are no mechanisms of accounting disclosure for non-commercial and non-recognized entities. The common framework and community should therefore also look to define these conditions.

CONCLUSIONS

The comparison between the accounting statements of non-profit firms proposed in the UK, Spain and Italy shows that there are many points of contact between the various systems and also some differences, mainly due to cultural interpretations of the role of non-profit organizations.

The first point of coincidence is seen in the path of standardization, a route running from the proposition of an accounting model, which is then discussed with the national accounting organizations and consistent with accounting principles; the last step is to implement the model with international standards.

Such a structured path highlights the national desire to know and make known the results of the management bodies of the third sector and to allow evaluability in terms of sectors.

The second point is to define a model of reporting that focuses mainly on a series of joint papers, an account of the economic situation, and one for the balance sheet, in a quantity such that allows a more accurate understanding of the non-profit entities and changes that occurred during the year.

In our opinion, then, these are the conditions for work on an accounting framework that could cover all European non-profit companies, be they a strong vocation commercial entity or non-incorporated in the form of capital.

This framework will therefore insist on common points and try to resolve those small differences or omissions between one order and another, as the arrangements for the publicity and review of accounting data.

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APPENDIX 1 – SORP Statement of financial Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Activities for generating funds					
Investment income					
Incoming resources from charitable activities					
Other incoming resources					
<i>Total incoming resources</i>					
Resources expended					
Costs of generating funds					
Costs of generating voluntary income					
Fundraising trading: cost of goods sold and other costs					
Investment management costs					
Charitable activities					
Governance costs					
Other resources expended					
<i>Total resources expended</i>					
<i>Net incoming/outgoing resources before transfers</i>					
Transfers					
Gross transfers between funds					
<i>Net incoming resources before other recognised gains and losses</i>					
Other recognised gains/losses					
Gains on revaluation of fixed assets for charity's own use					
Gains/losses on investment assets					
Actuarial gains/losses on defined benefit pension schemes					
<i>Net movement in funds</i>					
Reconciliation of Funds					
Total funds brought forward					
<i>Total funds carried forward</i>					

APPENDIX 2 – SORP BALANCE SHEET

		Total Funds	Prior Year Funds
Fixed assets:			
Intangible assets			
Tangible assets			
Heritage assets;			
Investments:			
Investments			
Programme related investments			
	Total fixed assets		
Current assets:			
Stocks and work-in-progress			
Debtors			
Investments			
Cash at bank and in hand			
	Total current assets		
Liabilities:			
Creditors: Amounts falling due within one year			
	Net current assets or liabilities		
	Total assets less current liabilities		
Creditors: Amounts falling due after more than one year			
Provisions for liabilities and charges.			
	Net asset or liabilities excluding pension asset or liability		
Defined benefit pension scheme asset or liability			
	Net assets or liabilities including pension asset or liability		
The funds of the charity:			
Endowment funds			
Restricted income funds			
Unrestricted income funds			
Share capital			
Unrestricted income funds			
Revaluation reserve			
	Unrestricted income funds excluding pension asset/liability		
Pension reserve			
	Total unrestricted funds		
	Total charity funds		

APPENDIX 3 – BALANCE

Número de cuentas	ACTIVO	Ejercicio N	Ejercicio N-1
196, 197	A) Fundadores/asociados por desembolsos no		

	exigidos		
	B) Inmovilizado		
20	I. Gastos de establecimiento		
	II. Inmovilizaciones inmateriales		
	III. Bienes del Patrimonio Histórico		
	IV. Otras inmovilizaciones materiales		
	V. Inmovilizaciones financieras		
27	C) Gastos a distribuir en varios ejercicios		
	D) Activo circulante		
558	I. Fundadores / Asociados por desembolsos exigidos		
	II. Existencias		
446, 447, (445)	III. Usuarios y otros deudores de la actividad propia		
	IV. Otros deudores		
57	VI. Tesorería		
480, 580	VII. Ajustes por periodificación		
	TOTAL GENERAL (A+B+C+D)		
	PASIVO		
	A) Fondos propios		
10	I. Dotación fundacional		
111	II. Reservas de revalorización		
	III. Reservas		
	IV. Excedentes de ejercicios anteriores		
	B) Ingresos a distribuir en varios ejercicios		
	C) Provisiones para riesgos y gastos		
	D) Acreedores a largo plazo		
	I. Emisiones de obligaciones y otros valores negociables		
170	II. Deudas con entidades de crédito		
	III. Deudas con entidades del grupo y asociadas		
	IV. Otros acreedores		
	E) Acreedores a corto plazo		
	I. Emisiones de obligaciones y otros valores negociables		
	II. Deudas con entidades de crédito		
	III. Deudas con entidades del grupo y asociadas o corto plazo		
412	IV. Beneficiarios Acreedores		
	V. Acreedores comerciales		
	VI. Otras deudas no comerciales		
485, 585	VIII. Ajustes por periodificación		
	TOTAL GENERAL (A+B+C+D+E)		

APPENDI 4 - Cuenta de resultados

N° CUENTAS	DEBE	Ejercicio N	Ejercicio N-1	N° CUENTAS	HABER	Ejercicio N	Ejercicio N-1
	A) GASTOS				B) INGRESOS		
	1. Ayudas monetarias y otros				1. Ingresos de la entidad por la actividad propia		
600, (6080), (6090), 610, 601, 602, (6081), (6082), (6091), (6092), 611, 612, 607	2. Aprovisionamientos			700, 701, 702, 703, 704, 705, (708), (709)	2. Ventas y otros ingresos ordinarios de la actividad mercantil		
71	3. Reducción de existencias terminadas y en curso de fabricación			71	3. Aumento de existencias de productos terminados y en curso de fabricación		
	4. Gastos de personal				4. Otros ingresos		
68	5. Dotaciones para amortizaciones de inmovilizado			73	5. Trabajos realizados por la entidad para el inmovilizado		
	6. Otros gastos						
655, 693, 694, 695, (793), (794), (795)	7. Variación de las provisiones de la actividad				I. RESULTADOS NEGATIVOS DE EXPLOTACIÓN (A1+A2+A3+A4+A5+A6+A7 -B1-B2-B3-B4-B5)		
	I. RESULTADOS POSITIVOS DE EXPLOTACIÓN (B1+B2+B3+B4+B5 -A1-A2-A3-				6. Ingresos de participaciones en capital		

	A4-A5-A6-A7)						
					7. Ingresos de otros valores negociables y de créditos del activo inmovilizado		
	8. Gastos financieros y gastos asimilados				8. Otros intereses e ingresos asimilados		
6963, 6965, 6966, 697, 698, 699, (7963), (7965), (7966), (797), (798), (799)	9. Variaciones de las provisiones de inversiones financieras			768	9. Diferencias positivas de cambio		
668	10. Diferencias negativas de cambio				II. RESULTADOS FINANCIEROS NEGATIVOS (A8+A9+A10-B6-B7-B8-B9)		
	II. RESULTADOS FINANCIEROS POSITIVOS (B6+B7+B8+B9-A8-A9-A10)						
	III. RESULTADOS POSITIVOS DE LAS ACTIVIDADES ORDINARIAS (AI+AII-BI-BII)				III. RESULTADOS NEGATIVOS DE LAS ACTIVIDADES ORDINARIAS (BI+BII -AI-AII)		
691, 692, 6960, 6961, (791), (792), (7960), (7961)	11. Variaciones de las provisiones de inmovilizado inmaterial, material y cartera de control			770, 771, 772, 773	10. Beneficios en enajenación de inmovilizado inmaterial, material y cartera de control		

670, 671, 672, 673	12. Pérdidas procedentes del inmovilizado inmaterial, material y cartera de control			774	11. Beneficios por operaciones con obligaciones propias		
674	13. Pérdidas por operaciones con obligaciones propias			775	12. Subvenciones, donaciones y legados de capital y otros afectos a la actividad mercantil traspasados al resultado del ejercicio		
678	14. Gastos extraordinarios			778	13. Ingresos extraordinarios		
679	15. Gastos y pérdidas de otros ejercicios			779	14. Ingresos y beneficios de otros ejercicios		
	IV. RESULTADOS EXTRAORDINARIOS POSITIVOS (B10+B11+B12+B13+B14-A11-A12-A13-A14-A15)				IV. RESULTADOS EXTRAORDINARIOS NEGATIVOS (A11+A12+A13+A14+A15 -B10-B11-B12-B13-B14)		
	V. RESULTADOS POSITIVOS ANTES DE IMPUESTOS (AIII+AIV-BIII-BIV)				V. RESULTADOS NEGATIVOS ANTES DE IMPUESTOS (BIII+BIV-AIII-AIV)		
630, 633, (638)	16. Impuesto sobre sociedades						
---	17. Otros impuestos						
	VI. EXCEDENTE POSITIVO DEL EJERCICIO (AHORRO) (AV-A16-A17)				VI. EXCEDENTE NEGATIVO DEL EJERCICIO (DESAHORRO) (BV+A16+A17)		

APPENDIX 5 – STATO PATRIMONIALE

ATTIVO

	Anno T	Anno T-1
Crediti verso associati per		
A) versamento quote		
B) Immobilizzazioni		
I - Immobilizzazioni immateriali:		
II - Immobilizzazioni materiali:		
III - Immobilizzazioni finanziarie		
Totale immobilizzazioni (B)	€ -	€ -
C) Attivo circolante		
I - Rimanenze:		
II - Crediti:		
III - Attività finanziarie non immobilizzazioni		
IV - Disponibilità liquide		
Totale attivo circolante (C)	€ -	€ -
D) Ratei e risconti		
Totale attivo	€ -	€ -

PASSIVO

	Anno T	Anno T-1
A) Patrimonio netto		
I - Patrimonio libero		
II - Fondo di dotazione dell'ente		
III - Patrimonio vincolato		
Totale A)	€ -	€ -
B) Fondi per rischi ed oneri	€ -	€ -
C) Trattamento di fine rapporto di lavoro subordinato		
D) Debiti		
E) Ratei e risconti		
Totale passivo	€ -	€ -

APPENDIX 6 - Rendiconto Gestionale

ONERI

1) Oneri da attività tipiche

- 1.1) Acquisti
- 1.2) Servizi
- 1.3) Godimento beni di terzi
- 1.4) Personale
- 1.5) Ammortamenti
- 1.6) Oneri diversi di gestione

2) Oneri promozionali e di raccolta fondi

- 2.1) Raccolta 1
- 2.2) Raccolta 2
- 2.3) Raccolta 3
- 2.4) Attività ordinaria di promozione

3) Oneri da attività accessorie

- 3.1) Acquisti
- 3.2) Servizi
- 3.3) Godimento beni di terzi
- 3.4) Personale
- 3.5) Ammortamenti
- 3.6) Oneri diversi di gestione

4) Oneri finanziari e patrimoniali

- 4.1) Su rapporti bancari
- 4.2) Su prestiti
- 4.3) Da patrimonio edilizio
- 4.4) Da altri beni patrimoniali

5) Oneri straordinari

- 5.1) Da attività finanziaria
- 5.2) Da attività immobiliari
- 5.3) Da altre attività

6) Oneri di supporto generale

- 6.1) acquisti
- 6.2) Servizi
- 6.3) Godimento beni di terzi
- 6.4) Personale
- 6.5) Ammortamenti
- 6.6) Altri oneri

PROVENTI E RICAVI

1) Proventi e ricavi da attività tipiche

- 1.1) Da contributi su progetti
- 1.2) Da contratti con enti pubblici
- 1.3) Da soci ed associati
- 1.4) Da non soci
- 1.5) Altri proventi e ricavi

2) Proventi da raccolta fondi

- 2.1) Raccolta 1
- 2.2) Raccolta 2
- 2.3) Raccolta 3
- 2.4) Altri

3) Proventi e ricavi da attività accessorie

- 3.1) Da gestioni commerciali accessorie
- 3.2) Da contratti con enti pubblici
- 3.3) Da soci ed associati
- 3.4) Da non soci
- 3.5) Altri proventi e ricavi

4) Proventi finanziari e patrimoniali

- 4.1) Da rapporti bancari
- 4.2) Da altri investimenti finanziari
- 4.3) Da patrimonio edilizio
- 4.4) Da altri beni patrimoniali

5) Proventi straordinari

- 5.1) Da attività finanziaria
- 5.2) Da attività immobiliari
- 5.3) Da altre attività

Risultato gestionale positivo

Risultato gestionale negativo

