

per E-Mail: Mattyasovszky Bence [bence.mattyasovszky@pirosorr.hu](mailto:bence.mattyasovszky@pirosorr.hu)

**Piros Orr Bohócdoktorok Alapítvány**  
**1027 Budapest, Bem rakpart 50.**

**Summary of limited review of the financial  
statement of Piros Orr Bohócdoktorok Alapítvány  
for FY2021**

2022. 05. 03.

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Leitner+Leitner Audit Kft. performed a limited audit –due diligence- on the Foundation’s financial situation. We started our review on 21<sup>st</sup> of April 2022 and we could finalize our working papers on 2<sup>nd</sup> of May 2022. Basically, we applied audit methods, but there was no expectation to get classic audit evidence (e.g. bank confirmation). The check was based on the general ledger and the supporting analytical records (asset list, open list of the vendors). We checked the balance sheet, the P&L and the non-profit report.

In the fixed assets there were capitalizations of handy phone in total of THUF 101 and 2 Laptops in total of THUF 580. We double-checked the purchase invoice. In 2021 there was no scrapping. The analytical documentation (subledger) properly supported the value of the ledger.

We did the reconciliation of the petty cash and bank-accounts. Since the interest on long-term bank deposit is unfavorable, the Foundation keeps its liquid cash on normal bank account.

The biggest amount of the open suppliers was due to Smart Target Kft. (63%). The liability was paid till the date of the audit.

We compared the tax liabilities shown in the ledger with data of the Tax Authority and there was not any difference.

We received the documentation of 1% provision of PIT. In our opinion the calculation was correct. The value of the provision included only 2021 revenues.

Leitner + Leitner Audit  
Könyvvizsgáló és Tanácsadó Kft  
Kapás u. 6-12  
H 1027 Budapest

Veronika Tamás  
T +36 1 316 23-89  
F +36 1 209 48-74  
Veronika.Tamas@leitnerleitner.com

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In the P&L we performed mostly an analytical review.

Grant payments was THUF 10.389 in FY2021.

Project Cooperation Agreement - "Clowning Connects Us -ClowNexus"- EUR 129.319, the granted period is from 10/2020 to 11/2023 including 50% of own financial contributions. From the total amount THUF 9 389 in FY2021 was used. Nemzeti Kulturális Alap provided a grant payment of EUR 2.710 - THUF 1.000 and the granted period is from 1 January 2021 to 31 December 2021.

The amount of donations received increased by 7,7 % from the previous year, and the costs decreased by 5,8 %. Material related expenses decreased by 9% - mainly due to lower advertising, publicity, propaganda and contribution costs. Personal related expenses increased by 3 %.

The main part of the material related expenses are honorarium and workshop of clown-doctors (37,36% in 2020 29 %), RNI partnership contributions (16 % - in 2020 21 %) and post-fees (16% - in 2020 14 %). As the structure of the income and the expenses did not change significantly, we only did a few tests. We did not detect any unusual transaction. All expenses are approved and in connection with the activity of the foundation.

Opinion:

In our opinion, the financial statements give a reliable and fair view of the financial position of the Foundation. The non-profit report is in line with the data of the financial report. We suggest that the board members approve the annual report of Piros Orr Bohócdoktorok Alapítvány.

Veronika Tamás  
audit manager