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Piros Orr Bohócdoktorok Alapítvány
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**Summary of limited review of the financial
statement of Piros Orr Bohócdoktorok Alapítvány
for FY2022**

2023. 05. 30.

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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 25th of May 2023 and we could finalize our working papers on 30th of May 2023. 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 (analytical review) and the non-profit report.

BALANCE SHEET

The foundation’s fixed assets increased by THUF 4,060 in the current year. The related protocol of commissioning we have received. Mainly IT devices and other small-value devices were purchased. They received assets (IKEA kitchen furniture and other Samsung assets), worth THUF 979 as support, of which THUF 210 was booked against other income. In 2022 there was no scrapping. The analytical documentation (subledger) properly supported the value of the ledger.

The foundation’s inventories are supported by an inventory report (HUF 92).

A significant item of other receivables is the deposit for the property on Üllői út, Budapest (HUF 1,550)

The petty cash supported by an inventory (THUF 113), the ledger balance of the bank accounts is the same as the balance of the bank statements (THUF

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175,170). In the current year, interest income of THUF 292 was realized after bank deposits.

The balance sheet value of the suppliers is THUF 21,439. The biggest amount of the open suppliers was due to Smart Target Kft. (90%). The liability was paid till the date of the audit.

We compared the tax liabilities (THUF 10,929) shown in the ledger with data of the Tax Authority and there was not any difference.

Provisions consist of 3 parts.

The unused part of the received subsidy is included in the balance sheet as deferred income (THUF 17,000).

Costs for the current year amount to THUF 4,069.

Deferred income related to subsidized assets in the amount of THUF 769

We received the relevant documents, no errors have been identified.

P&L

GL		2021	2022	Change
FROM FOUNDERS		-31 614	-21 028 091	-20 996 477
91124	Support received from founders	-31 614	-21 028 091	-20 996 477
FROM THE CENTRAL BUDGET		-66 343 487	-66 282 181	61 306
91116	NAV 1% subsidy	-66 343 487	-66 282 181	61 306
OTHER		-208 994 523	-203 663 765	5 330 758
91111	Support from private person (714	-27 487 721	-27 988 828	-501 107
91112	Support from PEK (7140024)	-133 389 537	-133 062 514	327 023
91113	Support from companies, instituti	-1 095 565	-32 677 157	-31 581 592
91114	Support from private person (717	-3 036 684	0	3 036 684
91115	Support from companies, instituti	-41 835 006	0	41 835 006
91118	Private person support (Citibank)	0	-9 353 582	-9 353 582
91119	Cash support	-459 725	-174 960	284 765
91121	Online support (71700031)	-940 169	-193 230	746 939
91123	Support from NIOK Foundation	-28 823	-16 797	12 026
91126	Support from KAP	-721 293	-196 697	524 596
SUPPORT FROM TENDER		-10 389 158	-16 344 429	-5 955 271
91128	Support awarded through a tende	-10 389 158	-16 344 429	-5 955 271
OTHER INCOME		-15 241	-5 054 606	-5 039 365
9631	Incom from loss event	0	-566 438	-566 438
9674	Free assets	0	-209 780	-209 780
9675	Free service	0	-4 250 000	-4 250 000
9698	Other	0	-28 235	-28 235
9699	Rounding	-15 241	-153	15 088
TOTAL		-285 774 023	-312 373 072	-26 599 049

Income 2021-2022.

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 13,515 in FY2022 was used.

The structure of the income did not change significantly, we only did a few tests. We did not detect any unusual transaction

	2021	Ratio	2022	Ratio	Change%
EXPENDITURES OF PUBLIC BENEFIT	245 954 485	100,00%	338 231 488	100,00%	37,52%
Material expenses	182 200 327	74,08%	229 029 045	67,71%	25,70%
Personnel expenses	61 867 611	25,15%	105 111 247	31,08%	69,90%
Depreciations	823 452	0,33%	2 728 589	0,81%	231,36%
Other expenses	403 280	0,16%	506 546	0,15%	25,61%
Expenses of financial operations	659 815	0,27%	856 061	0,25%	29,74%

Expenses 2021-2022.

Within the structure of expenses, personnel expenses increased, while the material of expenses decreased.

We did not detect any unusual transaction. All expenses are approved and in connection with the activity of the foundation.

Opinion

Based on our due diligence, nothing came to our attention that would have led us to believe that this report does not give a reliable and fair view of the financial position of the Foundation as of December 31, 2022, as well as its financial performance for the year ending on that date. with Act C of 2000 and 479/2016. (XII. 28.) in accordance with government decree.

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.

Alex Bejczy
audit manager