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

## Summary of limited review of the financial statement of Piros Orr Bohócdoktorok Alapítvány for FY2023

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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 7<sup>th</sup> of May 2024, and we could finalize our working papers on 17<sup>th</sup> of May 2024. 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 1,965 in the current year. Mainly IT devices and other small-value devices were purchased. We have received the related protocol of commissioning. Last year the foundation received assets (IKEA kitchen furniture and other Samsung assets), worth THUF 979 as support, which income was deferred. The income is released proportionally to depreciation during the life of the asset. This year THUF 115 was booked against other income. During the year, an itemized physical inventory was carried out, during which redundant or unusable office furniture and IT devices were scrapped. The net value of the scrapped assets was THUF 71. Regular protocol was drawn up about the scrapping. The analytical documentation (subledger) properly supported the value of the ledger.

The foundation’s inventories are supported by an inventory report (THUF 365).

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A significant item of other receivables is the deposit for the property on Üllői út, Budapest (HUF 1,775)

The petty cash supported by an inventory (THUF 159); the ledger balance of the bank accounts is the same as the balance of the bank statements (THUF 187,551). In the current year, interest income of THUF 1,244 was realized after bank deposits.

The balance sheet value of the suppliers is THUF 1,369. Based on the financial performance up to the due diligence, the suppliers were supported in 94%. We compared the tax liabilities (THUF 7,593) 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 8,504).

Costs for the current year amount to THUF 23,513, of which THUF 17,827 is the accrued RNI membership fee, THUF 2,947 coaching expense.

Deferred income related to subsidized assets in the amount of THUF 654.

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

### Profit and Loss Statement

GL	Description	2022	2023	Change
		THUF	THUF	THUF
<b>SUPPORT FROM FOUNDERS</b>		<b>21.028</b>	<b>220</b>	<b>-20.808</b>
91124	Support received from founders	21.028	220	-20.808
<b>SUPPORT FROM THE CENTRAL BUDGET</b>		<b>66.282</b>	<b>80.109</b>	<b>13.827</b>
91116	NAV 1% subsidy	66.282	80.109	13.827
<b>SUPPORT FROM OTHERS</b>		<b>203.664</b>	<b>276.167</b>	<b>72.503</b>
91111	Support from private persons	27.989	33.715	5.726
91112	PEK material	133.063	173.412	40.350
91113	Support from companies, institutions	32.677	37.662	4.985
91118	Individual support group collection donation	9.354	20.249	10.896
91119	Support paid into the treasury	175	314	139
91121	Online support paid to bank account	193	0	-193
91123	Support received from the NIOK Foundation	17	84	68
91126	KAP support	197	0	-197
91129	Coin bag	0	1.800	1.800
91130	Global Living support	0	8.930	8.930
<b>SUPPORT FROM TENDER</b>		<b>16.344</b>	<b>20.929</b>	<b>4.584</b>
91128	Support awarded through a tender process	16.344	20.929	4.584
<b>TOTAL SUPPORT</b>		<b>307.318</b>	<b>377.425</b>	<b>70.107</b>

*Support 2022-2023.*

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 20,928 (EUR 52,804.94) in FY2023 was used.

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

ITEM	THUF	ratio	THUF	ratio
	2022	%	2023	%
SUPPORT FROM FOUNDERS	21.028		220	
SUPPORT FROM THE CENTRAL BUDGET	66.282		80.109	
SUPPORT FROM OTHERS	203.664		276.167	
SUPPORT FROM TENDER	16.344		20.929	
OTHER INCOME	5.055		291	
FINANCIAL INCOME	371		1.512	
<b>TOTAL INCOME</b>	<b>312.744</b>	<b>100,00%</b>	<b>379.228</b>	<b>100,00%</b>
Material type Expenditures	-229.028	-73,23%	-208.468	-54,97%
Payments to Personnel	-105.111	-33,61%	-166.459	-43,89%
Depreciation	-2.729	-0,87%	-1.735	-0,46%
Other Expenditures	-507	-0,16%	-891	-0,23%
Financial expenditures	-856	-0,27%	-765	-0,20%
<b>TOTAL EXPENCES</b>	<b>-338.231</b>	<b>-108,15%</b>	<b>-378.318</b>	<b>-99,76%</b>
<b>PROFIT OR LOSS FOR THE YEAR</b>	<b>-25.487</b>	<b>-8,15%</b>	<b>910</b>	<b>0,24%</b>

### *Details of cost structure 2022-2023.*

Within the structure of expenses, personnel expenses increased, while the material 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, 2023, 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.



Veronika Tamás  
audit manager