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Germany

ANNUAL FINANCIAL STATEMENTS

at December 31, 2023

TAFISA e.V.
The Association for International Sport for All

Hostatostraße 2 - 4
65929 Frankfurt am Main

Tax Office: Frankfurt am Main - III

Tax No: 014 255 16761

TAFISA e.V.
The Association for International Sport for All
Frankfurt am Main

Certification

This annual financial statement was prepared by me on the basis of the books kept by me, the available inventory records and the information provided by the client

The Association for International Sport for All e.V.

An assessment of the regularity of these documents and the information provided by the company was not the subject of my assignment.

Niedernhausen, 20.03.2025

TAFISA e.V.
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Frankfurt am Main

INCOME STATEMENT from 01.01.2023 to 31.12.2023

	EUR	Fiscal Year EUR	Previous Year EUR
A. ASSOCIATION'S NON-PROFIT ACTIVITIES ("IDEELLER BEREICH")			
I. Non-taxable income			
1. Membership fees	79.966,44		81.375,21
2. Subsidies	517.905,04		415.955,47
3. Other non-taxable income	<u>5,99</u>	597.877,47	70.941,66
II. Non-deductible expenses			
1. Depreciation, amortization and write-downs	1.701,82		1.757,16
2. Personnel expenses	266.101,24		324.979,97
3. Travel expenses	16.691,78		16.334,49
4. Other expenses	<u>515.769,15</u>	800.263,99	359.108,84
Profit/Loss "ideeller Bereich"		<u>202.386,52-</u>	<u>133.908,12-</u>
B. PROFIT TAX NEUTRAL ASSETS			
I. „Ideeller Bereich“, i. e. the Association's non-profit activities (profit tax neutral)			
1. Tax neutral income			
Donations		247.787,04	106.990,25
II. Asset management (income tax neutral)			
1. Non-deductible expenses		407,72	0,00
Profit/Loss "ideeller Bereich"		<u>247.379,32</u>	<u>106.990,25</u>
C. ASSET MANAGEMENT			
I. Income			
1. Income subject to income tax Interest and exchange rate income		1.545,90	0,00
Profit/Loss Asset management		1.545,90	0,00
Carry forward		46.538,70	26.917,87-

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	EUR	Fiscal Year EUR	Previous Year EUR
Carry forward		46.538,70	26.917,87-
D. SPECIAL-PURPOSE ENTERPRISES SPORT			
I. Special-purpose enterprises Sport 2 (VAT free)			
1. Revenues from other assets		0,00	23.000,00
Profit/Loss Special-purpose enterprises Sport 2		<u>0,00</u>	<u>23.000,00</u>
Profit/Loss Special-purpose enterprises Sport		<u>0,00</u>	<u>23.000,00</u>
E. OTHER SPECIAL-PURPOSE BUSINESSES			
I. Other special-purpose businesses 1 (subject to VAT)			
1. Revenue		206.191,59	64.018,69
Profit/Loss Other special-purpose businesses 1		<u>206.191,59</u>	<u>64.018,69</u>
II. Other special-purpose businesses 2 (VAT exempt)			
1. Revenue		0,00	11.832,94
Profit/Loss Other special-purpose businesses 2		<u>0,00</u>	<u>11.832,94</u>
Profit/Loss Other special-purpose businesses		<u>206.191,59</u>	<u>75.851,63</u>
F. NET INCOME/LOSS FOR THE ASSOCIATION		<u>252.730,29</u>	<u>71.933,76</u>

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ACCOUNTS STATEMENT from 01.01.2023 to 31.12.2023

Account	Description	EUR	Fiscal Year EUR	Previous Year EUR
ASSOCIATION'S NON-PROFIT ACTIVITIES				
"IDEELLER BEREICH"				
Membership fees				
2120	Genuine membership fees 300-1023 euros		79.966,44	81375,21
Grants				
2302	Grants from public authorities	75.000,00		90.995,00
2304	EU project funds	<u>442.905,04</u>	517.905,04	324.960,47
Other non-taxable income				
2400	Other income from non-material areas	5,99		0,00
2420	Donations from partners	<u>0,00</u>	5,99	70.941,66
Depreciation, amortization, write-downs				
2501	Immediate write-off of low-value items		1.701,82-	1.757,16-
Personnel expenditures				
2551	Wages and salaries	143.799,43-		182.390,95-
2552	Capital-forming benefits	0,00		46,55-
2553	Payroll tax paid	32.691,14-		54.405,04-
2555	Statutory social security expenses	88.998,46-		76.423,64-
2558	Car costs Baumann	120,15-		11.357,86-
2559	Voluntary social benefits to employees	<u>492,06-</u>	266.101,24-	355,93-
Travel expenses				
2561	Travel expenses employees	20.385,65		16.334,49-
2565	Reimbursement of health insurance	3.714,67		0,00
2565	LSt mini-jobbers	<u>20,80-</u>	16.691,78-	0,00
Other expenses				
2505	Expenditures EU Projects	288.147,22-		100.822,91-
2510	UNESCO	0,00		12.958,49-
2512	TAFISA World Congress	7.741,59-		20.644,47-
2517	Travel expenses members/BoD	41.387,83-		64.196,54-
2528	EU Projects			
2531	CAS	0,00		25.647,60-
2532	Case case vs ROC	58.373,99-		28.595,70-
2700	Honorariums	43.036,51-		47.040,91-
2701	Office supplies	592,38-		1.073,93-
2702	Postage, telephone	2.305,46-		4.383,20-
2703	Incidental monetary transaction costs	3.682,22-		5830,54-
2705	IT costs	16.787,28-		5.548,29-
2753	Insurances	9.537,91-		3.716,86-
2754	Fees	0,00		270,00-
2802	Gifts, anniversaries, awards	1.256,01-		1.173,56-
2894	Legal and consulting costs	41.734,04-		26.330,50-
2900	TAFISA other costs	9.796,05-		7.399,92 -
2901	Hospitality	3.496,63 -		2.497,31 -
2902	Hospitality office	<u>494,03-</u>	515.769,15-	978,11 -
Carry forward			202.386,52-	133.908,12 -

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Account	Description	EUR	Fiscal Year EUR	Previous Year EUR
	Carry forward		202.386,52-	133.908,12-
	PROFIT TAX NEUTRAL ASSETS			
	Donations			
3220	Received donations / grants		247.787,04	106.990,25
	Non-deductible expenses			
3451	Deducted capital gains tax	386,48-		0,00
3453	Solidarity surcharge	<u>21,24-</u>	407,72-	0,00
	ASSET MANAGEMENT			
	Interest and exchange income			
4422	Other investment income		1.545,90	0,00
	SPECIAL-PURPOSE ENTERPRISES SPORT			
	Revenues from other assets			
5760	Tax-privileged purpose operation pursuant to §68 No. 8 of the German Fiscal Code (AO), location: third country.		0,00	23.000,00
	OTHER SPECIAL-PURPOSE ENTERPRISES			
	Revenue			
6000	§67a(1)+(3)+(4)u§65AO location: EU	87.500,00		50.000,00
6002	§67a(1)+(3)+(4)u§65AO location: third country	100.000,00		0,00
6005	Revenue 7%	<u>18.691,59</u>	206.191,59	14.018,60
	Revenue			
6500	Non-cash benefit VAT 19% car Baumann		0,00	11.832,94
	NET INCOME/LOSS FOR THE ASSOCIATION			
	Net income/Loss		<u>252.730,29</u>	<u>71.933,76</u>

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OVERVIEW OF FIXED ASSETS AS OF 31 December 2023

	Acquisition- cost 01.01.2023 EUR	Additions EUR	Disposals EUR	Transfers EUR	Accumulated depreciation 31.12.2023 EUR	Write ups Financial year EUR	Net book value 31.12.2023 EUR
A. FIXED ASSETS							
I. Intangible assets							
1. concessions acquired for consideration, industrial property rights and similar rights and assets, as well as licences to such rights and values	43,882.50	0.00	0.00	0.00	43,880.50	0.00	2.00
Total intangible Assets	43,882.50	0.00	0.00	0.00	43,880.50	0.00	2.00
II. Property, plant and equipment							
1. Other installations, operating and Business equipment							
Association's equipment	44.289,30	0,00	0,00	0,00	44.277,30	0,00	12,00
Other installations and Facilities	1.757,16	1.701,82	0,00	0,00	3.458,98	0,00	0,00
Total property, plant and equipment	46.046,46	1.701,82	0,00	0,00	47.736,28	0,00	12,00
Total fixed assets	89.928,96	1.701,82	0,00	0,00	91.616,78	0,00	14,00