

Karola Pilz
Tax Consultancy

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ANNUAL ACCOUNTS

as of 31.12.2022

Sustainable Villages Foundation – Stiftung nachhaltige Dorfentwicklung

Am Lokdepot 8

10965 Berlin

Tax office: Berlin für Körperschaften I

Tax number: 27/641/09526

REMARK ON THE ENGLISH VERSION: This document is a translation of the German original with the title "JAHRESABRECHNUNG zum 31. Dezember 2022". The translation was carried out by Sustainable Villages Foundation.

In case of contradictions or deviations, the German version prevails.

Attestation of the tax consultant on the preparation

I have prepared, as instructed, the following annual accounts as of 31.12.2022 – consisting of the balance sheet as of 31.12.2022 and the statement of revenues and expenditures from 01.01.2022 to 31.12.2022 of the

Sustainable Villages Foundation-
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in compliance with the provisions of tax and foundation law. The basis for the preparation were the books kept by me and the receipts and inventory records submitted to me, which I have not audited in accordance with the mandate, as well as the information provided to me.

The bookkeeping as well as the preparation of the inventory and the annual accounts are the responsibility of the legal representative of the Foundation

I conducted my engagement applying the pronouncement of the German Federal Chamber of Tax Advisors on the principles for the preparation of financial statements.

Berlin, 30 May 2023

Dipl.-Kffr. Karola Pilz
Tax Consultant

BALANCE SHEET as of 31.12.2022

**Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin**

ASSETS

	EUR	EUR
A. FIXED ASSETS		
Financial assets		
1. Securities held as fixed assets	51.250,01	
2. Other assets	<u>1.000,00</u>	52.250,01
B. CURRENT ASSETS		
I. Cash, bank		54.291,42
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		106.541,43
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BALANCE SHEET as of 31.12.2022

**Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin**

LIABILITIES

EUR

A. EQUITY

I. Foundation Capital

1. Establishment Capital

95.706,65

II. Reserves

1. Retained earnings

a) Free retained earnings

8.200,00

III. Profit carried forward

1. Profit carried forward in general

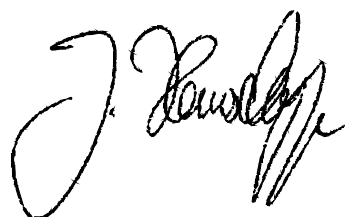
6.692,95

IV. Profit carried forward

4.058,17-

 106.541,43

Berlin, 31.05.2023



STATEMENT OF REVENUES AND EXPENDITURES from 01.01.2022 to 31.12.2022

**Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin**

	EUR	EUR
A. NON-MATERIAL AREA		
I. Non-taxable income		
1. Grants		10.000,00
II. Expenditure		
1. Other expenses		62.643,36
Profit/Loss non-material area		<u><u>52.643,36-</u></u>
B. ITEMS NEUTRAL TO INCOME TAX		
I. Non-material area (income tax neutral)		
1. Tax-neutral income Donations		53.659,28
II. Asset management (income tax neutral)		
1. Tax-neutral income		40,44
Profit/Loss Income tax neutral items		<u><u>53.699,72</u></u>
C. ASSET MANAGEMENT		
I. Revenue		
1. Income tax neutral revenue Interest and exchange rate revenue		525,87
II. Expenditure		
1. Income-related expenses Other expenses		190,40
Profit/Loss Asset management		<u><u>335,47</u></u>
D. ANNUAL RESULT		1.391,83
Amount carried over		1.391,83

STATEMENT OF REVENUES AND EXPENDITURES from 01.01.2022 to 31.12.2022

**Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin**

	EUR	EUR
Amount carried over		1.391,83
1. Allocation to retained earnings		
a) to the free retained earnings		5.450,00
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E. RESULT CARRIED FORWARD		4.058,17-
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STATEMENT OF ACCOUNTS for balance sheet as of 31.12.2022

**Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin**

ASSETS

Account Designation	EUR	EUR
Securities of the fixed assets		
545 Securities held as fixed assets		51.250,01
Other		
570 Cooperative shares		1.000,00
Cash, bank		
945 Bank für Sozialwirtschaft # 17459 01	40.360,43	
946 Equity Bank EUR # 4015200918422	3.000,00	
947 Equity Bank RWF # 4015200918399	39,31	
950 Bank für Sozialwirtschaft # 17459 00	<u>10.891,68</u>	54.291,42
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Total Assets		106.541,43
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STATEMENT OF ACCOUNTS for balance sheet as of 31.12.2022

**Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin**

LIABILITIES

Account Designation	EUR	EUR
Foundation capital		
Establishment capital		
1100 Establishment capital	50.000,00	
1101 Establishment capital for consumption	50.000,00	
1102 Reduction in consumption capital	<u>4.293,35-</u>	95.706,65
Reserves		
Free retained earnings		
1070 Free retained earnings § 62 (1) Nr. 3 AO		8.200,00
Profit carried forward in general		
1025 Profit carried forward		6.692,95
Result carried forward		
RESULT CARRIED FORWARD		<u>4.058,17-</u>
Total liabilities		<u><u>106.541,43</u></u>

STATEMENT OF ACCOUNTS for statem. of reven. and expens. 01.01.2022-31.12.2022

Sustainable Villages Foundation -
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Berlin

Account Designation	EUR	EUR
NON-MATERIAL AREA		
Grants		
2300 Non-taxable grants received		10.000,00
Other expenses		
2705 Incidental cost of monetary transactions	673,24-	
2707 Website incl. Maintenance and hosting	798,40-	
2708 Licenses	60,00-	
2750 Membership fees	190,00-	
2754 Other fees	137,69-	
2810 Representation cost	731,75-	
2820 Project cost	53.478,70-	
2825 Travel expenses - accomodation	2.114,00-	
2826 Travel expenses - transport	1.193,98-	
2894 Legal and consultancy fees	91,63-	
2895 Accounting/financial statement costs	<u>3.173,97-</u>	62.643,36-
INCOME TAX NEUTRAL ITEMS		
Donations		
3221 Money allocation		53.659,28
Tax-neutral income		
3402 Reimbursed withholding tax on capital gains	38,34	
3404 Reimbursed withholding tax for solidarity	<u>2,10</u>	40,44
ASSET MANAGEMENT		
Interest and exchange rate revenue		
4151 Revenue from securities 0% VAT		525,87
Other expenditure		
4531 Other expenses	71,40-	
4710 Costs securities management	119,00-	190,40-
ANNUAL RESULT		
Annual result		1.391,83
Allocation to retained earnings		
Allocation to free retained earnings		
3965 Allocation to free retained earnings.§ 62 (1) Nr. 3 AO		5.450,00
RESULT CARRIED FORWARD		
RESULT CARRIED FORWARD		<u>4.058,17-</u>

ASSETS ANALYSIS as of 31. December 2022

Sustainable Villages Foundation -
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Berlin

	Aquisition and production cost	Additions	Disposals	Repostings	Accumulated write-offs	Write-ups business year	Book value
	01.01.2022				31.12.2022		31.12.2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
A. FIXED ASSETS							
I. Financial assets							
1. Securities held as fixed assets	51.250,01	0,00	0,00	0,00	0,00	0,00	51.250,01
2. Other assets	1.000,00	0,00	0,00	0,00	0,00	0,00	1.000,00
Total financial assets	52.250,01	0,00	0,00	0,00	0,00	0,00	52.250,01
Total fixed assets	52.250,01	0,00	0,00	0,00	0,00	0,00	52.250,01

ASSETS ANALYSIS as of 31. December 2022

Sustainable Villages Foundation -
Stiftung nachhaltige Dorfentwicklung
Berlin

	Aquisition and production cost 01.01.2022	Additions	Disposals	Repostings	Accumulated write-offs 31.12.2022	Write-ups business year	Book value 31.12.2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
A. FIXED ASSETS							
I. Financial assets							
1. Securities held as fixed assets							
Securities held as fixed assets	51.250,01	0,00	0,00	0,00	0,00	0,00	51.250,01
2. Other assets							
Cooperative shares	1.000,00	0,00	0,00	0,00	0,00	0,00	1.000,00
Total financial assets	52.250,01	0,00	0,00	0,00	0,00	0,00	52.250,01
Total fixed assets	52.250,01	0,00	0,00	0,00	0,00	0,00	52.250,01