

Karola Pilz
Tax Consultancy

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ANNUAL ACCOUNTS

as of 31.12.2023

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 2023". 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 December 2023 – consisting of the statement of assets as of 31 December 2023 and the statement of revenues and expenditures from 01 January 2023 to 31 December 2023 of the

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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, 02 June 2024

Dipl.-Kffr. Karola Pilz
Tax Consultant

Statement of Assets from 01.01.2023 to 31.12.2023

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

ASSETS

EUR

EUR

A. Fixed Assets

I. Financial Assets

1. Securities held as fixed assets
2. Shares in cooperative

49.669,54
1.000,00

50.669,54

Total Fixed Assets

50.669,54**B. Current Assets**

- I. Cash on hand, Bundesbank balances, bank balances
and cheques

69.114,99

Total Current Assets

69.114,99**119.784,53**

Statement of Assets from 01.01.2023 to 31.12.2023

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Berlin**

LIABILITIES

EUR

EUR

A. Foundation Capital

I. Establishment Capital

95.706,65

II. Reserves

1. Retained earnings

a) Committed reserve

15.877,88

b) Free retained earnings

8.200,00

24.077,88

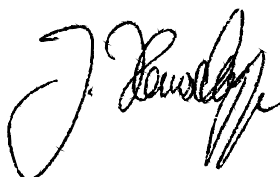
III. Profit carried forward

0,00

Total Foundation Capital

119.784,53**119.784,53**

Berlin, 10.06.2024



Statement of Accounts for Statement of Assets from 01.01.2023 to 31.12.2023

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Stiftung nachhaltige Dorfentwicklung
Berlin**

ASSETS

Account Designation	EUR	EUR
Securities of the fixed assets		
900 0 Securities held as fixed assets		49.669,54
Shares in cooperative		
980 0 Shares in cooperative		1.000,00
Cash on hand, Bundesbank balances, bank balances and cheques		
1800 0 Bank für Sozialwirtschaft # 17459 01	7.973,23	
1810 0 Bank für Sozialwirtschaft # 17459 00	44.021,78	
1820 0 Equity Bank EUR # 4015200918422	5.000,18	
1830 0 Equity Bank RWF # 4015200918399	<u>12.119,80</u>	69.114,99
		<u>119.784,53</u>

Statement of Accounts for Statement of Assets from 01.01.2023 to 31.12.2023

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LIABILITIES

Konto	Bezeichnung	EUR	EUR
	Establishment capital		
2600 0	Establishment capital	50.000,00	
2600 1	Establishment capital for consumption	50.000,00	
2600 2	Reduction in consumption capital	<u>-4.293,35</u>	95.706,65
	Committed reserve		
2000 0	Committed reserve § 62 (1) Nr. 1 AO		15.877,88
	Free retained earnings		
2100 0	Free retained earnings § 62 (1) Nr. 3 AO		8.200,00
	Profit carried forward		
	Profit carried forward		0,00
			<u>119.784,53</u>

Statement of Revenue and Expenditures from 01.01.2023 to 31.12.2023

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	Non- Material Area	Asset Management	Total
	31.12.2023 EUR	31.12.2023 EUR	31.12.2023 EUR
A. REVENUE			
1. Revenue from donations	33.869,31	0,00	33.869,31
2. Neutral revenue	<u>106.227,27</u>	<u>650,71</u>	<u>106.877,98</u>
	140.096,58	650,71	140.747,29
Total revenue	<u>140.096,58</u>	<u>650,71</u>	<u>140.747,29</u>
B. EXPENDITURE			
1. Tax, insurance, fees	1.071,71	141,57	1.213,28
2. Advertising and travelling expenses	5.681,86	0,00	5.681,86
3. Maintenance and tools	1.000,32	0,00	1.000,32
4. Various expenditure	117.599,84	119,00	117.718,84
Total expenditure	<u>125.353,73</u>	<u>260,57</u>	<u>125.614,30</u>
5. Neutral expenditure	297,55	1.592,34	1.889,89
TOTAL EXPENDITURE	<u>125.651,28</u>	<u>1.852,91</u>	<u>127.504,19</u>
C. ANNUAL RESULT	<u>14.445,30</u>	<u>-1.202,20</u>	<u>13.243,10</u>
Appropriation of earnings			
1. Annual result	14.445,30		13.243,10
2. Result carried forward from previous year	2.634,78		2.634,78
3. Allocation to retained earnings			
a) in the committed reserve	15.877,88		15.877,88
4. Result carried forward	<u>1.202,20</u>		<u>0,00</u>

Statement of Revenue and Expenditures from 01.01.2023 to 31.12.2023

**Sustainable Villages Foundation -
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NON-MATERIAL AREA

EUR

EUR

A. REVENUE

1. Revenue from donations	33.869,31	
2. Neutral revenue	<u>106.227,27</u>	140.096,58

TOTAL REVENUE**140.096,58****B. EXPENDITURE**

1. Tax, insurance, fees		1.071,71
2. Advertising and travelling expenses		5.681,86
3. Maintenance and tools		1.000,32
4. Various expenditure		117.599,84

Total expenditure**125.353,73**

5. Neutral expenditure		297,55
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TOTAL EXPENDITURE**125.651,28****C. ANNUAL RESULT****14.445,30****Appropriation of earnings**

1. Annual result		14.445,30
2. Result carried forward from previous year		2.634,78
3. Allocation to retained earnings		
a) in the committed reserve		15.877,88

4. Result carried forward**1.202,20**

Statement of Revenue and Expenditures from 01.01.2023 to 31.12.2023

**Sustainable Villages Foundation -
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ASSET MANAGEMENT

EUR

A. REVENUE

1. Neutral revenue	650,71
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TOTAL REVENUE	650,71
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B. EXPENDITURE

1. Tax, insurance, fees	141,57
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2. Various expenditure	119,00
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Total expenditure	260,57
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3. Neutral expenditure	1.592,34
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TOTAL EXPENDITURE	1.852,91
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C. ANNUAL RESULT	-1.202,20
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Statement of Revenue and Expenditures from 01.01.2023 to 31.12.2023

**Sustainable Villages Foundation -
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NON-MATERIAL AREA

Account Designation	EUR	EUR
Revenue from donations		
4045 0 Cash contributions		33.869,31
Neutral revenue		
4829 0 Other grants		106.227,27
Tax, insurance and fees		
6420 0 Fees	616,67	
6430 0 Charges	22,14	
6430 1 Project-related charges	<u>432,90</u>	1.071,71
Advertising and travelling expenses		
6630 0 Representation expenses	34,73	
6640 1 Project-related catering	2.473,07	
6660 1 Project-related accomodation	1.293,95	
6663 0 Transport cost	52,00	
6663 1 Project-related transport cost	<u>1.828,11</u>	5.681,86
Maintenance and tools		
6495 0 Website including maintenance and hosting	798,40	
6495 1 Project-related maintenance cost	<u>201,92</u>	1.000,32
Various expenditure		
6307 0 Services by third parties	200,00	
6307 1 Project-related services by third parties	10.900,83	
6307 2 Withholding tax on project-related services by third parties	1.916,52	
6810 1 Project-related telefax/internet cost	433,33	
6827 0 Closing and audit costs	1.162,63	
6830 0 Accounting/financial statement costs	1.542,48	
6837 0 Licenses	60,00	
6850 0 Other operating supplies	17,42	
6850 1 Project-related equipment	100.406,68	
6855 0 Incidental cost of monetary transactions	871,77	
6855 1 Project-related incidental cost of monetary transactions	<u>88,18</u>	117.599,84
Neutrale Ausgaben		
6880 1 Project-related currency exchange expenses		297,55
JAHRESERGEBNIS		<u><u>14.445,30</u></u>
Appropriation of earnings		
Annual result		
Annual result		14.445,30
Result carried forward from previous year		
7700 0 Profit/annual result carried forward after appropriation		2.634,78
Carry forward		31.525,38

Statement of Revenue and Expenditures from 01.01.2023 to 31.12.2023

**Sustainable Villages Foundation -
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NON-MATERIAL AREA

Account Designation	EUR	EUR
Carry over		31.525,38
in the committed reserve		
7779 0 Allocation to the committed reserve		15.877,88
Result carried forward		<u>1.202,20</u>

Statement of Revenue and Expenditures from 01.01.2023 to 31.12.2023

**Sustainable Villages Foundation -
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Berlin**

ASSET MANAGEMENT

Account Designation	EUR	EUR
Neutral revenue		
7010 0 Income from securities current AV		650,71
Tax, insurance and fees		
6430 0 Fees		141,57
Various expenditure		
6855 2 Incidental cost of monetary transactions asset management		119,00
Neutral expenditure		
6883 0 Expenses Valuation of cash and cash equivalents	1.580,47	
7630 0 Capital gains tax 25 % (KapG)	11,25	
7633 0 Solidarity tax on capital gains tax 25 % (KapG)	0,62	1.592,34
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ANNUAL RESULT		<u><u>-1.202,20</u></u>