

Stichting DITO Foundation

2023 Financial Statements

*This document contains 9 pages
(including cover page)*

Table of contents

2023 Financial statements

Balance sheet as at 31 December 2023	3
Profit and loss account for the year ended 31 december 2023	4
Notes belonging to the 2023 Financial statements	5 - 7
Other notes	8 - 9

Balance sheet as at 31 December 2023

(before appropriation of result)

	2023		2022 (*)	
	EUR	EUR	EUR	EUR
Assets				
Currens assets				
Receivables and transitory assets		364.594		450.977
Cash at bank		148.552		98.565
		<hr/>		<hr/>
Total current assets	(1)	513.146		549.542
		<hr/> <hr/>		<hr/> <hr/>
 Equity and liabilities				
Equity				
Earmarked reserve		1.966		1.772
Other reserves		520.702		631.648
Result for the year		-67.157		-110.946
		<hr/>		<hr/>
Total equity		455.511		522.474
Liabilities and transitory liabilities	(2)	57.635		27.068
		<hr/>		<hr/>
		513.146		549.542
		<hr/> <hr/>		<hr/> <hr/>

() Customized for comparison purposes*

Profit and loss account for the year ended 31 December 2023

	2023		2022 (*)	
	EUR	EUR	EUR	EUR
Income				
Donations and gifts	(3)	2.000		5.952
		<hr/>		<hr/>
Total income		2.000		5.952
Expenditure				
Expenditure on objective				
Sathiko Sath		10.000		5.000
Waterlife plan		3.815		3.707
DITO SWA		41.902		92.646
Mentelity Games		0		160
Stem in de Stad		1.000		1.000
Tulband actie Haarlem		375		
		<hr/>		<hr/>
		57.092		102.513
General expenses				
Salaries (<i>DSWA in Calcutta India</i>)		12.625		13.725
Interest bankaccounts		-1.453		32
Other general expenses		893		628
		<hr/>		<hr/>
		12.065		14.385
		<hr/>		<hr/>
Total expenditure		69.157		116.898
Result for the year		-67.157		-110.946
		<hr/> <hr/>		<hr/> <hr/>

(*) Customized for comparison purposes

Notes belonging to the 2023 financial statements

General

Activities

Stichting DITO foundation was founded on 17 October 1996, having its statutory seat in Blaricum. The foundation's objective is extending medical and educational care to people, not having the funds for this, especially to people living in the second or third world.

Book year and financial statements

The calendar year 2023 is the foundation's 27th book year. All amounts in these financial statements are expressed in euro, the functional currency.

Comparative figures

Figures are, where applicable, adjusted for the purpose of comparison with previous year figures.

Continuity

These financial statements have been prepared on the basis of the going concern principle

Accounting policies

General

The principles applied for the valuation of assets and liabilities and result determination are based on the historical cost convention.

Unless stated otherwise, assets and liabilities are carried at nominal value.

Donations and gifts received are accounted for on the time of receipt.

Expenditure on objective is accounted for on the time of payment or written promises to beneficiaries.

The other income and expenditure are accounted for the relating period.

Stichting DITO Foundation

Equity

According to article 3 of the Articles of Association the own capital of the foundation will be generated by subsidies and donations; gifts, testamentary dispositions and legacies; all other acquisitions and income. Testamentary dispositions will be accepted only by the benefit of inventory. The foundation does not intend making profit.

Earmarked reserve

Certain gifts are earmarked for financing travelling expenses on behalf of the Foundation's objective. The changes in the earmarked reserve are stated below:

	2023	2022
	EUR	EUR
Balance as at beginning of year	1.772	1.772
Add: Earmarked gifts as received during the year	6.000	0
Deduct: (-): Spent on travelling expenses	-5.806	0
	<hr/>	<hr/>
Balance as at end of year	1.966	1.772
	<hr/> <hr/>	<hr/> <hr/>

Other reserves

The change in the other reserves were as follows:

	2023	2022 (*)
	EUR	EUR
Balance as at the beginning of year	520.702	631.648
Result current year	-67.157	-110.946
	<hr/>	<hr/>
Balance as at end of year	453.545	520.702
	<hr/> <hr/>	<hr/> <hr/>

(*) Customized for comparison purposes

Stichting DITO Foundation

Salaries

Represents payments to the foreign country employees of DITO Social Welfare Association (DSWA) in India for the periode January '23 to December '23

Blaricum, May 15th - 2024

The Board of Directors:

Mariëlle van Meerwijk, chairwoman
Alexander van Meerwijk, secretary
Nico Korswagen, treasurer

Address:
Mosselweg 1
1261 XB - Blaricum
The Netherlands

Other notes

(1) Current Assets

This item includes the balance of two accounts at Rabobank being available.
The receivables and transitory assets can be specified as follows:

	2023	2022 (*)
	EUR	EUR
Legacy ACCM Van Meerwijk	362.500	450.000
To be received bank interest	1.453	0
Other receivables	641	977
	<hr/>	<hr/>
	364.594	450.977
	<hr/> <hr/>	<hr/> <hr/>

(2) Liabilities and transitory liabilities

These liabilities can be specified as follows:

	2023	2022
	EUR	EUR
Balance Donation Merison Foundation	760	1.260
To be paid bankcharges	98	49
To be paid bankinterest	0	33
To be paid donation DITO SWA / FCRA	30.000	0
To be paid donation Samaritan Help Mission	1.286	
Prepaid donations by FE LVG/Marisan	25.492	25.726
	<hr/>	<hr/>
	57.636	27.068
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(3) Donations and gifts

Donations and gifts are analysed as follows:

	2023	2022 (*)
	EUR	EUR
Rotary Putten	0	3.952
Move Holding BV	500	2.000
Timberlad	500	0
COOP	1.000	0
	<hr/>	<hr/>
	2.000	5.952
	<hr/> <hr/>	<hr/> <hr/>

(*) Customized for comparison purposes

Stichting DITO Foundation

(4) Status as ANBI-institute

As at 1 January 2014 new conditions were introduced. As from that date an ANBI-institute has to publish the following data on its website:

- Name of the institute
- RSIN/fiscal number
- Contact data
- Objective
- Policy plan
- Position of the directors
- Names of the directors
- Remuneration policy
- Report of the activities performed
- Financial accounts

Policy plan

An ANBI needs to have an actual policy plan. This plan gives insight in the way of ANBI is performing the work in order to achieve the objective. A plan of more than one year is also sufficient.

The plan has to give insight in:

- The performing of work by the institute
- The way of fundraising
- The management of the institute's capital
- The spending of the institute's capital

Financial accounts

The following information has to be published:

- The balance sheet
- The profit and loss account
- Notes to the accounts

In practice this means publishing of pages 3 to 7 of these financial statements.

The 2023 financial accounts have to be published on the foundation's website not later than 1 July 2024.