

***TERRA NUOVA  
CENTRO PER LA SOLIDARIETA' E LA  
COOPERAZIONE TRA I POPOLI  
ONLUS***

**Auditing**

**ANNUAL REPORT AT 31 DECEMBER 2022**

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**NexumStp Spa**  
Società tra professionisti

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Ordine dei consulenti  
del Lavoro di Roma  
Iscrizione n.6

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Albo dei Dottori Commercialisti e  
degli Esperti Contabili di Roma  
Iscrizione n.11

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Ordine degli Ingegneri della  
Provincia di Roma  
Iscrizione n.4

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**Sede Legale**  
Via Nairobi,40 -00144 Roma  
**P. Iva e Codice Fiscale** 13262641007  
**E-mail Pec** nexumstp@pec.it

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certificato Certitalia N°F05215-R1  
ASSE.CO. Consiglio Nazionale  
Consulenti del Lavoro N°2016-8

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Rating di Legalità AGCM  
Procedimento RT5429

TERRA NUOVA  
CENTRO PER LA SOLIDARIETA' E  
LA COOPERAZIONE TRA I POPOLI  
ONLUS  
Viale Liegi n. 10  
ROMA

### Auditing

In execution of the task entrusted to us, we have examined the Annual Report of the Association Terra Nuova – Centro per la Solidarietà e la Cooperazione tra i Popoli ONLUS at 31 December 2021 consisting of:

- Balance Sheet
- Management Statement
- Activity Report
- Social report

It should be noted that this is the Financial Statements prepared in accordance with the financial reporting models of Third Sector entities defined by the Decree of the Ministry of Labor and Social Policy No. 112/2020 and in compliance with the provisions of Article 13 of the Third Sector Code (Legislative Decree No. 117/ 2017). The examination was conducted in accordance with the principles and audit criteria set forth in the Auditing Standards, national accounting standard OIC 35, and what is stated in the document titled: “Il controllo indipendente negli enti non profit e il contributo professionale del Dottore Commercialista e dell’Esperto Contabile” adapted on February 16, 2011 by the National Councils of Accountants, by verifying the accounting and the

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estimation of the association assets, carrying out such audits of accounting and valuation of corporate assets as we deemed necessary for the purpose of the assignment given to us.

For this reason, we carried out both a professional assessment of the procedures and the standards according which the management-related issues are included in the book entry and represented in the balance sheet, and the necessary investigation of selective verifications on the book entries and on the other relevant documents and information in order to issue a comprehensive certification judgment, with due care and enough documentary support.

The choice of the selective assessments depended also on an analysis of the degree of reliability of the administrative systems and procedures and of the company internal control.

We verified, according to the abovementioned CNDCEC document, the compliance of the annual report with the facts and information available. The audit has been carried out in order to get all the necessary elements to verify if the annual report contains meaningful mistakes or it can be considered reliable. We consider that the work carried out can be a solid base to express a professional assessment on the annual report.

The Financial Statement and the Management Statement highlight the various items appropriately reclassified. They can be summarized as follows:

<b>ASSETS</b>		
Unpaid share capital due from shareholders	Euro	4.070
Fixed items	Euro	218.090
Current assets	Euro	6.739.343
Accrued incomes and prepayments	Euro	302
<b>TOTAL ASSETS</b>	<b>Euro</b>	<b>6.961.805</b>

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<b>LIABILITIES</b>			
Equity			
Endowment fund	Euro	31.483	
Tied equity	Euro	0	
Free equity	Euro	0	
Profit (loss) for the year	Euro	-6.328	
<b>Total Equity</b>		<b>Euro</b>	<b>25.155</b>
Provisions for risks and charges		Euro	0
Provisions employees severance pay		Euro	32.034
Payables		Euro	6.895.880
Accruals and deferred income		Euro	8.736
<b>TOTAL LIABILITIES</b>		<b>Euro</b>	<b>6.961.805</b>

<b>MANAGEMENT STATEMENT</b>		
Revenues, annuities and income from activities of general interest	Euro	2.894.712
Costs and charges from activities of general interest	Euro	-2.765.987
Income, income and income from financial and patrimonial activities	Euro	0
Costs and charges from financial and equity activities	Euro	-586
General Support Revenue	Euro	57.726
General support costs and charges	Euro	-187.120
Financial year taxes	Euro	-5.073
Profit (loss) for the year	Euro	-6.328

The accounting standards we referred to, to express our opinion on the Annual report of the company are, where applicable, those agreed by the Organismo Italiano di Contabilità (OIC) and those of the International Accounting Standards Board.

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All the aforesaid being an integral and substantial part of our judgment, under the law, we certificate that:

- The whole annual report of the Association Terra Nuova – Centro per la Solidarietà e la Cooperazione tra i Popoli ONLUS closed at 31 December 2022, accompanied by the explanatory note, corresponds to the results of the book entries and of the verifications and it complies with the rules concerning the drafting and the content of the annual report and the balance sheet;
- The management-related issues are relevant in the abovementioned book entries, according to fair accounting standards.

Rome, 20 November 2023

The Auditor

*Dott. Mauro Zanin*

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