

Financial Management

1. Accounts

- **Balance Sheet and Profit and Loss Statement 2021**
(figures in euros)

Balance Sheet 2021

DECIDIM FREE SOFTWARE ASSOCIATION
January to December

Assets	2021
B) CURRENT ASSETS	17.525,62
III. Commercial debtors	13.645,81
3. other debtors	13.645,81
470 PUBLIC TREASURY DEBTOR	13.645,81
VII. Cash and cash equivalents	3.879,81
572 BANKS	3.879,81
TOTAL ASSETS	17.525,62
Liabilities	2021
A) NET EQUITY	-2.722,88
A-1) Equity capital	-2.722,88
VII. Result of the year	-2.722,88
C) CURRENT LIABILITIES	20.248,50
III. Short term debts	14.677,04
1. Debts with credit institutions	14.677,04
520 SHORT TERM DEBTS	14.677,04
V. Comercial creditors	5.571,46
2. Other creditors	5.571,46
410 CREDITORS FOR SERVICES	42,86
475 PUBLIC TREASURY CREDITOR	4.943,60
476 SOCIAL SECURITY CREDITOR	585,00
TOTAL EQUITY AND LIABILITIES	17.525,62

Profit and Loss Statement 2021

DECIDIM FREE SOFTWARE ASSOCIATION January to December

PROFIT AND LOSS STATEMENT	2021
5. Other operating income	90.637,00
7200 Membership fees and affiliates	960,00
7400 Grants for operating activities	89.677,00
6. Staff expenses	-5.793,08
6400 Wages and salaries	-4.350,00
6420 Social security contributions borne by the entity	-1.443,08
7. Other operating expenses	-87.554,40
6230 Services from independent professionals	-87.458,23
6260 Banking and similar services	-92,27
6290 Other services	-3,90
A) OPERATING RESULT	-2.710,48
15. Financial expenses	-12,40
6624 Interest on debts - Other entities	-12,40
B) FINANCIAL RESULT	-12,40
C) RESULT BEFORE TAXES	-2.722,88
D) RESULT FOR THE YEAR	-2.722,88

- **Balance Sheet and Profit and Loss Statement 2022**
(figures in euros)

Balance Sheet 2022

DECIDIM FREE SOFTWARE ASSOCIATION January to December

Assets	2022
B) CURRENT ASSETS	42.590,69
III. Commercial debtors	21.851,30
1. Customers, sales and services	0
b) Customers, sales and services short term	0
3. Other debtors	21.851,30
440 OTHER DEBTORS	10.000,00
470 PUBLIC TREASURY DEBTOR	11.851,30
VII. Cash and cash equivalents	20.739,39
572 BANCS	20.739,39
TOTAL ASSETS	42.590,69
Liabilities	2022
A) NET EQUITY	-3.436,08
A-1) Equity	-3.436,08
V. Retained earnings	-2.725,24
121 NEGATIVE RETAINED EARNINGS FROM PRIOR YEARS	-2.725,24
VII. Profit/(loss) for the year	-710,84
C) CURRENT LIABILITIES	46.026,77
III. Short-term debts	42.406,48
1. Debts with credit institutions	42.406,48
520 SHORT-TERM DEBTS WITH CREDIT INSTITUTIONS	42.406,48
3. Other short-term debts	0
V. Trade and other payables	3.620,29
2. Other creditors	3.620,29
410 CREDITORS FOR SERVICES RENDERED	370,98
475 PUBLIC TREASURY, CREDITORS FOR TAX CONCEPTS	1.617,65
476 SOCIAL SECURITY AUTHORITIES, CREDITORS	1.631,66
TOTAL NET EQUITY AND LIABILITIES	42.590,69

Profit and Loss Statement 2022

DECIDIM FREE SOFTWARE ASSOCIATION January to December

PROFIT AND LOSS	2022
1. Net turnover	6.729,78
705000000 Provision of services	400,00
720000000 Membership and affiliate fees	6.329,78
5. Other operating income	62.000,00
740000002 Grant from the Generalitat de Catalunya	50.000,00
740000003 Collaboration agreement	12.000,00
6. Staff expenses	-46.136,90
640000000 Wages and salaries	-33.222,20
642000000 Social security contributions borne by the entity	-12.914,70
7. Other operating expenses	-21.897,80
623000000 Independent professional services	-29.103,64
624000000 Transport	-59,50
626000000 Banking and similar services	-97,00
629000000 Other services	7.362,34
A) OPERATING RESULT	695,08
15. Financial expenses	-1.405,92
662300000 Interest on debts with credit institutions	-1.405,92
B) FINANCIAL RESULT	-1.405,92
C) RESULT BEFORE TAXES	-710,84
D) RESULT FOR THE YEAR	-710,84

- **Balance Sheet and Profit and Loss Statement 2023**
(figures in euros)

Balance Sheet 2023

DECIDIM FREE SOFTWARE ASSOCIATION January to Desember

ASSETS		2023
B) CURRENT ASSETS		63.375,73
III. Trade receivables and other accounts receivable		10.828,35
1. Customers – Sales and service provision		0
b) Customers – Short-term sales and service provision		0
3. Other debtors		10.828,35
470 TAX AGENCY, DEBTOR FOR VARIOUS CONCEPTS		10.828,35
VII. Cash and cash equivalents		52.547,38
572 BANKS AND CREDIT INSTITUTIONS		52.547,38
TOTAL ASSETS		63.375,73
LIABILITIES		2023
A) NET EQUITY		47.333,54
A-1) Equity		47.333,54
V. Retained earnings from previous years		-3.436,08
121 NEGATIVE RETAINED EARNINGS PRIOR YEARS		-3.436,08
VII. Profit for the year		50.769,62
C) CURRENT LIABILITIES		16.042,19
III. Short-term debts		0
1. Debts with credit institutions		0
V. Trade creditors and other accounts payable		16.042,19
1. Suppliers		2.544,00
b) Short-term suppliers		2.544,00
400 SUPPLIERS		2.544,00
2. Other creditors		13.498,19
410 CREDITORS FOR SERVICES RENDERED		1.988,73
475 TAX AGENCY – CREDITORS FOR TAX CONCEPTS		8.888,88
476 SOCIAL SECURITY AUTHORITIES – CREDITORS		2.620,58
VI. Short-term accruals		0
TOTAL NET EQUITY AND LIABILITIES		63.375,73

Profit and Loss Statement 2023

DECIDIM FREE SOFTWARE ASSOCIATION January to December

PROFIT AND LOSS	2023
1. Net turnover	58.340,40
705 Provision of services	58.340,40
4. Procurements	-23.471,18
607 Work carried out by other companies	-23.471,18
5. Other operating income	171.231,06
720 Membership and affiliate fees	1.479,06
740 Activity-related subsidies	169.752,00
6. Staff expenses	-92.949,64
640 Wages and salaries	-69.466,64
642 Social security contributions borne by the entity	-23.483,00
7. Other operating expenses	-57.429,43
623 Independent professional services	-42.478,14
624 Transport	-1.187,99
626 Banking and similar services	-325,82
627 Advertising, publicity, and public relations	-386,28
629 Other services	-13.017,40
631 Other taxes	-33,80
13. Other results	-816,96
A) OPERATING RESULT	54.904,25
15. Financial expenses	-783,40
662 Interest on debts	-783,40
B) FINANCIAL RESULT	-783,40
C) RESULT BEFORE TAXES	54.120,85
20. Income tax	-3.351,23
630 Corporate income tax	-3.351,23
D) RESULT FOR THE YEAR	50.769,62

- **Balance Sheet and Profit and Loss Statement 2024**
(figures in euros)

Balance Sheet 2024

DECIDIM FREE SOFTWARE ASSOCIATION January to December

ASSETS	2024
A) NON-CURRENT ASSETS	6.968,21
II. Property, Plant and Equipment	6.968,21
217 Information Processing Equipment	7.599,23
281 Accumulated Depreciation – Property, Plant and Equipment	-631,02
B) CURRENT ASSETS	315.222,61
III. Trade Receivables and Other Accounts Receivable	189.471,71
1. Trade Receivables from Sales and Services	18.077,40
b) Trade Receivables – Current Portion	18.077,40
430 Trade Receivables (Clients)	18.077,40
3. Other Receivables	171.394,31
440 Users and Other Debtors	171.202,69
470 Tax Authorities – Various Receivables	191,62
VI. Short-Term Accruals and Deferrals	635,79
480 Prepaid Expenses	635,79
VII. Cash and Cash Equivalents	125.115,11
572 Banks and Credit Institutions – Current Accounts	125.115,11
TOTAL ASSETS	322.190,82
LIABILITIES	2024
A) NET EQUITY	304.408,43
A-1) Own Funds	98.256,70
V. Retained Earnings from Previous Years	47.333,54
120 Retained Earnings (Surplus)	50.769,62
121 Accumulated Deficit from Previous Years	-3.436,08
VII. Profit (Loss) for the Year	50.923,16
A-3) Grants, Donations and Bequests Received	206.151,73
130 Capital Grants from Public Entities	206.151,73
C) CURRENT LIABILITIES	17.782,39
III. Short-Term Debts	0
3. Other Short-Term Debts	0
V. Trade and Other Payables	17.782,39
1. Suppliers	0
b) Suppliers – Current	0
2. Other Creditors	17.782,39
410 Creditors for Services Rendered	3.219,47
465 Remunerations Payable	-0,23
475 Tax Authorities – Payables for Tax Concepts	9.673,58
476 Social Security Authorities – Payables	4.889,57
TOTAL NET EQUITY AND LIABILITIES	322.190,82

Profit and Loss Account 2024

DECIDIM FREE SOFTWARE ASSOCIATION January to December

PROFIT AND LOSS ACCOUNT	2024
1. Net turnover	56.660,00
705 Service revenue	54.900,00
720 Membership and affiliation fees	1.760,00
4. Supplies	-13.590,00
607 Work performed by other companies	-13.590,00
5. Other operating income	198.894,76
740 Activity subsidies	198.894,76
6. Personnel expenses	-151.271,05
640 Wages and salaries	-114.616,66
642 Social security contributions borne by the company	-36.654,39
7. Other operating expenses	-36.490,36
623 Independent professional services	-24.944,62
624 Transport	-1.443,57
626 Banking and similar services	-420,89
629 Other services	-9.658,28
631 Other taxes	-23,00
8. Depreciation of fixed assets	-631,02
681 Depreciation of fixed assets	-631,02
A) OPERATING RESULT	53.572,33
15. Financial expenses	-2,27
662 Interest on debts	-2,27
B) FINANCIAL RESULT	-2,27
C) RESULT BEFORE TAXES	53.570,06
20. Income tax	-2.646,90
630 Income tax	-2.646,90
D) RESULT FOR THE YEAR	50.923,16

4.2. Budget and lines of actions for 2025

- **Budget 2025**
(figures in euros)

Budget 2025 January to December	
RESULT OF THE YEAR	43.858,11€
INCOME	370.719,37€
Grants	200.464,00€
Barcelona City Council	90.000,00€
Government of Catalonia	50.000,00€
Barcelona Provincial Council	40.014,00€
PERTE	20.450,00€
Fundraising	122.378,75€
Multipod	34.478,75€
NGI	18.000,00€
Fondation de France	45.000,00€
BSC	24.900,00€
Other income	47.876,62€
Partners	35.000,00€
Donations	400,00€
Membership fees	2.000,00€
Services	10.476,62€
EXPENSES	326.861,26€
Personnel expenses	265.255,29€
Salaries	200.844,47€
Social Security	64.410,82€
Activities	31.420,00€
Communication support	12.020,00€
Development support	19.400,00€
Other expenses	29.910,84€
Accounting services	3.171,06€
Audit	3.000,00€
Demo server	584,76€
Travel	11.600,00€
Materials	6.000,00€
Other	5.555,02€
Financial expenses	275,13€

- **Objectives and lines of action**

- Consolidate the structure of the Technical Office and ensure an adequate working methodology.
- Develop an internationalization strategy that includes generating new alliances with governments and entities and creating international headquarters that allow for the dynamization of local communities.
- Work on a new framework agreement with the Catalan public administrations: Barcelona City Council, Generalitat de Catalunya, Diputació de Barcelona and Localret Consortium.
- Develop the fundraising strategy around the following axes: (1) Research and innovation; (2) Internationalization; (3) Decidim for social organizations; (4) AI for participatory democracy; (5) Promotion of democracy.
- Elaborate a Communication Plan.
- Improve communication and coordination with the Decidim community.