

**Statement of INCOME and EXPENSES**  
**ASOCIACIÓN PRO CULTURA EDUCACIÓN Y PSICOLOGÍA DE LA INFANCIA Y LA ADOLESCENCIA CEPYA**  
**From JANUARY 1st to DECEMBER 31st 2023**

	2023	2023
	Colones	USD
<b>INCOME</b>		
IMAS	29,227,076	53,677
Social Protection Board	19,632,120	36,055
Events	2,720,431	4,996
Donations	312,057,232	573,108
Donations in kind	6,337,668	11,639
PANI	140,966,545	258,892
<b>Total INCOME</b>	<b>510,941,072</b>	<b>938,367</b>
<b>Expenses</b>		
Phones	1,053,290	1,934
Internet	400,387	735
Electricity	4,588,707	8,427
Office articles	1,207,871	2,218
parcels and mails	2,429	4
Drinking water	1,145,885	2,104
Administrative payrolls		
13th month	1,496,458	2,748
C.C.S.S (social mandatory insurance)	11,380,238	20,900
INS - Work risk insurance	857,186	1,574
liquidations	6,882,063	12,639
Salaries	23,464,527	43,094
Volunteer expenses	1,187,066	2,180
ADT alarm service	399,247	733
Cleaning products	2,709,646	4,976
Board of directors and staff expenses	1,417,730	2,604
Banking expenses	766,597	1,408
Gasoline and travels staff	1,469,897	2,700
Maintenance of computers	220,924	406
Maintenance and repairs of the center	4,223,802	7,757
A/C maintenance	1,339,324	2,460
INS - Civil liability	223,716	411
INS Fire insurance	1,303,354	2,394
INS- Transport insurance cepya busses	322,249	592
Accounting expenses	5,502,390	10,105
Staff training	531,307	976
<b>Total Admsitrative Expenses</b>	<b>74,096,290</b>	<b>136,081</b>

<b>Programs</b>		
After-school activities		
After-school activities	243,392	447
camps	1,357,263	2,493
After-school classes	12,454,911	22,874
Successful girls' circle	8,831,127	16,219
Successful boys' circle	3,287,725	6,038
Happy Feet skateboarding	3,132,691	5,753
Music classes	50,000	92
Swimming classes	4,079,056	7,491
Surfing/S4Y	3,320,226	6,098
I am the answer	10,832,740	19,895
Strengthening Playa Grande School	3,597,765	6,607
<b>After-school activities</b>	<b>51,186,896</b>	<b>94,007</b>
Strengthen families in vulnerable conditions		
Scholarships	2,832,930	5,203
Food and material support families	15,196,138	27,908
school supplies and uniforms	17,537,848	32,209
<b>Strengthen families in vulnerable conditions</b>	<b>35,566,916</b>	<b>65,320</b>
Psychological attention		
Psychology for adults	19,421,140	35,668
Psychology for children	9,403,143	17,269
<b>Psychological attention</b>	<b>28,824,283</b>	<b>52,937</b>
<b>Environmental education</b>	<b>435,050</b>	<b>799</b>
<b>Professional training for adults</b>	<b>34,817,203</b>	<b>63,943</b>
<b>Sunflower group (children special needs)</b>	<b>966,154</b>	<b>1,774</b>
<b>Community support and local leadership</b>	<b>2,267,030</b>	<b>4,164</b>
<b>Cultural and educational project Brasilito</b>	<b>11,677,017</b>	<b>21,445</b>
CECUDI - CIDAI (comprehensive daycare center for children)		0
CECUDI	18,066,257	33,180
C.C.S.S	5,234,634	9,614
CIDAI	50,811,444	93,318
Expenses PANI	140,196,353	257,477
<b>CECUDI - CIDAI (comprehensive daycare center for children)</b>	<b>214,308,688</b>	<b>393,588</b>
<b>Legal attention</b>	<b>2,914,877</b>	<b>5,353</b>
Women's Empowerment		
Women's circle	703,601	1,292
Women's Collective	1,255,309	2,305
Women's Committee	5,445,534	10,001
Women entrepreneurs	2,253,588	4,139
Vida Mujer Project (IUD)	5,061,360	9,295
<b>Women's Empowerment</b>	<b>14,719,392</b>	<b>27,033</b>
<b>Going Local experiences (community tourism)</b>	<b>2,504,974</b>	<b>4,601</b>
<b>Total Programs</b>	<b>400,188,480</b>	<b>734,965</b>
Fundraising expenses		
Fundraising events	14,996,975	27,543
Web page and marketing	4,218,058	7,747

Development & Strategy	22,388,820	41,118
<b>Total Fundraising expenses</b>	<b>41,603,853</b>	<b>76,407</b>
Interest Expenses on bus purchase	197,063	362
<b>Total Expenses</b>	<b>516,085,686</b>	<b>947,816</b>
bank interests	53,871	99
<b>Net INCOME</b>	<b>-5,090,743</b>	<b>-9,349</b>

<b>Consolidated statement of financial position</b>		
<b>ASOCIACIÓN PRO CULTURA EDUCACIÓN Y PSICOLOGÍA DE LA INFANCIA Y LA ADOLESCENCIA CEPIA</b>		
<b>From JANUARY 31st to DECEMBER 31st 2023</b>		
	<b>2023</b>	<b>2023</b>
	Colones	USD
<b>Current assets</b>		
Cash	94,308	182
BNCR Colones Social Protection Board	1,448	3
BNCR corporate Colones	823,994	1,587
BNCR Colones 890-6 PANI	64,787	125
BNCR corporate dollars	348,686	672
Bank of Costa Rica Dollars	41,534,178	79,995
Short-term investments BNCR	5,000	10
Short-term investments BCR SAFI	38,421,540	74,000
<b>Total Banks</b>	<b>81,293,941</b>	<b>156,572</b>
Accounts receivable	214,195	413
<b>Deferred assets</b>		
Refunds	2,500,000	4,591
Advances Purdy Motor CR	1,074,066	2,069
<b>Total deferred assets</b>	<b>3,574,066</b>	<b>6,660</b>
<b>Non-current assets</b>		
Property	15,308,800	30,240
Community center	239,115,256	440,838
Accumulated depreciation building	-35,157,192	-64,568
Vehicles	36,311,270	61,128
Accumulated depreciation vehicles	-17,581,798	-32,290
Furniture and equipment CEPIA	55,288,971	97,488
Accumulated depreciation furniture and equipment CEPIA	-26,075,858	-47,890
Paneles Solares	15,533,744	26,171
Accumulated depreciation solar panels	-9,190,799	-16,879
Furniture and equipment PANI	19,095,370	31,660
Accumulated depreciation furniture and equipment PANI	-7,558,970	-13,882
Water tank	2,650,935	4,466
Accumulated depreciation water tank	-1,590,561	-2,921
Furniture and equipment JPS	5,190,250	8,517
Accumulated depreciation furniture and equipment JPS	-1,173,068	-2,154
<b>Total non-current assets</b>	<b>290,166,352</b>	<b>519,924</b>
<b>Total assets</b>	<b>375,248,553</b>	<b>683,569</b>
<b>Current liabilities</b>		
Accounts payable	5,285,553	10,180
Accounts payable A/P USD	0	
<b>Total short-term liabilities</b>	<b>5,285,553</b>	<b>10,180</b>
Accounts payable PURDY MOTOR	3,271,091.14	6,300
Payment of credit card dues	177,320	342
SCROW (Funds to be applied)	70,357,394	135,509
<b>Total long-term liabilities</b>	<b>73,805,805</b>	<b>142,150</b>
<b>Total liabilities</b>	<b>79,091,359</b>	<b>152,330</b>
Equity capital	301,247,937	540,589
Period profit	-5,090,742	-9,349
<b>Total equity</b>	<b>296,157,195</b>	<b>531,239</b>
<b>Total liabilities + equity</b>	<b>375,248,554</b>	<b>683,570</b>

