



**Decidim Free Software Association
Financial Accounts 2024**

INCOME AND EXPENSES 2024

January to December

		Notes
1. Net Sales	56.660,00	
705000000 SERVICES PROVIDED	54.900,00	[1]
720000000 MEMBERSHIP FEES	1.760,00	
4. Supplies	-13.590,00	
607000000 SUBCONTRACTING	-13.590,00	[2]
5. Other operating income	198.894,76	[3]
740000000 GRANTS	13.563,37	[4]
740000001 GRANT BARCELONA CITY COUNCIL	90.000,00	[5]
740000002 GRANT GENERALITAT DE CATALUNYA	50.000,00	
740000004 GRANT PEOPLE POWERED	9.346,23	
740000005 GRANT METAGOV	25.684,56	
740100000 DONATIONS	10.300,60	
6. Staff Costs	-151.271,05	
640000000 SALARIES	-114.616,66	[6]
642000000 SOCIAL SECURITY	-36.654,39	
7. Other operating expenses	-36.490,36	
623000000 PROFESSIONAL SERVICES	-24.944,62	[7]
624000000 TRANSPORTS	-1.443,57	[8]
626000000 BANKING SERVICES	-420,89	
629000000 OTHER SERVICES	-6.713,71	[8]
629000001 SUBSCRIPTION NOTION	-535,56	
629000002 TRAVEL EXPENSES	-2.284,66	[8]
629000003 OTHER EXPENSES	-124,35	
631000000 OTHER TRIBUTES	-23,00	
8. Fixed asset depreciation	-631,02	
681700000 DEPRECIATION	-631,02	
A) OPERATING PROFIT	53.572,33	
15. Financial expenses	-2,27	
662300000 INTERESTS	-2,27	
B) FINANCIAL RESULTS	-2,27	
C) PROFIT BEFORE TAX	53.570,06	[9]
D) RESULT OF THE YEAR	53.570,06	

Notes

Income sources: Public grants, private grants, partner's contributions, donations, membership fees.

Expenses: Staff costs, activities within grants projects, management and technical office support expenses, financial expenses.

- [1] Grant BSC - accounted as a service because it is received via an invoice, 24.900€ in 2024.

OSP partner's contribution - accounted as a service because it is received via an invoice.

- [2] Activities within grant projects: support to communication and documentation.

- [3] This section includes the proportional part of the grants received (except for the one mentioned in Note 1), calculated according to the extent of the project execution.

- [4] Partner's contributions are also included in this generic sub section of grants (except for the one mentioned in Note 1), 43.563 € were received in this concept.

Partners who contributed on 2024:

Alabs
Code for Japan
Colectic
Digidem Lab
Komunikatik
Octree
OSP
Partizipationburo
Pokecode
Urban Equipe

- [5] Total amount received in Grants in 2024 (of which only the proportional part is included in the accounting records):

Barcelona City Council	90.000 €
Generalitat de Catalunya	50.000 €
People Powered	13.500 €

Metagov	34.246 €
BSC	49.800 €

Received in 2024, but not included in the accounting records because the project will be executed from 2025:

Fondation de France	95.000 €
MultiPod (European project)	103.436 €

- [6] Executive Director - october to december
Senior Developer - all year round
Junior Developer - all year round
UX/UI Designer - may to december
Administration - all year round
- [7] Included in this category: other activities within grants projects, server, consulting, support to development.
- [8] Expenses related to travel as part of the association's representation at events abroad (Berlin, Vienna, San Francisco, Brazil, etc).
- [9] Corporate income tax calculated for 2024 is 2.301,66 €.

BALANCE SHEET 2024

January to December

Assets	2024	Notes
A) NON CURRENT ASSETS	6.968,21	
II. Tangible fixed assets	6.968,21	[1]
217 COMPUTER EQUIPMENTS	7.599,23	
281 DEPRECIATION	-631,02	
B) CURRENT ASSETS	316.429,05	
III. Commercial debtors	190.678,15	[2]
1. Customers, sales and services	18.077,40	
b) Customers, sales and services short term	18.077,40	
430 CUSTOMERS	18.077,40	
3. Other debtors	172.600,75	
440 OTHER DEBTORS	171.202,69	
470 PUBLIC TREASURY DEBTORS	191,62	
473 PUBLIC TREASURY WITHHOLDINGS	1.206,44	
VI. Short term deferrals	635,79	
480 PREPAID EXPENSES	635,79	
VII. Cash and cash equivalents	125.115,11	
572 BANKS	125.115,11	[3]
TOTAL ASSETS	323.397,26	

Notes

[1] Technical office computers

[2] Income pending to be received at the end of 2024, mainly from invoices issued and grants

[3] Cash Balance at the end of 2024

Liabilities		2024
A) NET EQUITY	307.055,33	[4]
A-1) Equity capital	100.903,60	
V. Result from previous years	47.333,54	
120 REMAINING	50.769,62	
121 NEGATIVE SURPLUS PREVIOUS YEARS	-3.436,08	
VII. Result of the year	53.570,06	
A-3) Grants	206.151,73	
130 GRANTS	206.151,73	
C) CURRENT LIABILITIES	16.341,93	[5]
III. Short term debts	0	
3. Other short term debts	0	
V. Comercial creditors	16.341,93	
1. Suppliers	0	
b) Short term suppliers	0	
2. Other creditors	16.341,93	
410 CREDITORS FOR SERVICES	3.219,47	
465 SALARIES PENDING PAYMENT	-0,23	
475 PUBLIC TREASURY CREDITOR	8.233,12	
476 SOCIAL SECURITY CREDITOR	4.889,57	
TOTAL EQUITY AND LIABILITIES	323.397,26	

Notes

[4] Equity comprised of previous and current year's income and grants received

[5] Pending payments at the end of 2024, mainly from invoices from suppliers and tax and social security payments