



Annual Statement 2024

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Summary of activities in 2024

As of December 31, 2024, there were 76 ASSITEJ International ETS members, made up of 71 ASSITEJ National Centers and 5 International Professional Networks.

Main Event

The main event in 2024 was “Voices of a New World: 21st ASSITEJ World Congress and International Performing Arts Festival 2024”.

The event

- welcomed 966 delegates from 71 countries.
- contained 25 different productions performing a total of 89 times.
- held 99 workshops, seminars, panels, exhibitions and networking sessions.

The triannual ASSITEJ World Congress is by far the largest international event in the field of theatre and performing arts for children and young people and plays a key role in structuring and developing the sector globally.

Building Collective Resilience: Project Concluded

In 2024 ASSITEJ International concluded the first project as a Creative Europe funded network.

The project delivered a long list of activities over the three years (2022-2024) including 29 events, and reached 2894 sector professionals from 83 different countries, who have accessed the activities of the project in-person or online.

The project has:

- Achieved three global events that are by far the largest international events in the subsector of Theatre for Young Audiences (TYA) which played a key role in structuring and developing the field in Europe and globally.
- Engaged a Creative Europe-funded project in the global arts landscape contributing to and addressing children’s cultural participation on a truly global scale.
- Stimulated a rich internal process of sectoral change towards greater sustainability and inclusivity.



- Allowed ASSITEJ to better perform its vital role as representative and voice of the sector through increased communication and initiatives.
- Produced research streams providing vital steps to enhance research-based advocacy tools for children and young people's cultural participation.
- Enabled ASSITEJ to successfully fill the gap in the Creative Europe-funded Networks by highlighting and substantially developing children and young people's access to high-quality culture and cultural participation (performing arts for young audiences was not represented prior to 2022).

The support from the European Union has assisted a radical transformation of ASSITEJ International with a significant increase in capacity, enabling the network to better develop, represent, and advocate for the performing arts for children and young people in the short, medium and long term, stimulating a vibrant and sustainable sector that can efficiently contribute to the cultural participation of the youngest generations.

External Evaluation of Building Collective Resilience

The endline evaluation of Building Collective Resilience project [can be read here](#).

Representing the Sector and Advocating on its Behalf

The internal process of building representivity and connections upstream and downstream between ASSITEJ International (Executive Committee and staff), the ASSITEJ National Centres and International Professional Networks and the artists and institutions has been an important activity in 2024.

There have also been significant advocacy activities towards external stakeholders relevant to the sector. This has happened through:

- e-mail correspondences and meetings (58 meetings with internal and external stakeholders are reported);
- The World Day of Theatre and Performance for Children;
- ASSITEJ Coffee Sessions for artists;
- ASSITEJ Umbrella Sessions for staff and board members of ASSITEJ Centres and Networks (210 participants in 2024);
- meetings with regional/linguistic clusters of members led by the Executive Committee of ASSITEJ in The Asian Network, the African Network, the Nordic-Baltic Network, the German Speaking Network, the Ibero-American Network, The Portuguese Speaking Network, and the Small Countries Networks;



- strategic invitations to 36 key persons that attended 21st ASSITEJ World Congress and International Performing Arts Festival 2024;
- Working Committees of Sustainability and Access developing mechanisms for change through collaboration and partnerships.

Research

In 2024, four research streams of ASSITEJ were concluded, providing the first steps to enhance the advocacy that ASSITEJ International provides for and with the sector. The research project includes collecting pilot data on how many children access theatre every year; collating academic research on the value of arts in the lives of children, examining the demographics within our sector and collecting best-case examples of how national dissemination structures are created. These vital, long-term research and data collection activities have the prospect of enabling the sector and related stakeholders to use arguments, statistics and evidence to speak directly to gatekeepers and decision makers, working to increase access to the performing arts for as many children as possible and to increase their level of cultural participation.

Small Size Network, one of the International Professional Networks, has concluded the “Research on How Small Children are Perceived” which gave a very detailed analysis of the topic and created important conversations among artists working for and with the very youngest cultural citizens of our societies. This research was supported by ASSITEJ International through the Building Collective Resilience project.

Towards a more Sustainable and Accessible Association

In 2024 ASSITEJ International continued the internal process for sectoral change towards greater sustainability and inclusivity, which has a solid foundation through committees working on Access and Sustainability with members and the hosts of the ASSITEJ International events. In 2024 the Executive Committee facilitated “Diversity Benchmarking”, inviting ASSITEJ National Centres to engage in setting goals for and stimulating change in areas of challenge in access and inclusion in their national contexts. The Sustainability committee of the Association worked with SHIFT Culture to establish systems and processes for accountability and has been SHIFT ECO certificated in 2023 and 2024.

Communication and Dissemination

Communication of the work of the Association in 2024 happened in the following ways:

- The global advocacy campaign “#Take a Child to the Theatre, Today”;



- 25 newsletters of the Association sent to a list containing approximately 6.400 readers;
- The digital Annual Magazine of ASSITEJ;
- Posts on the social media channels of the Association; and
- Information and articles on the website of the Association.

Translation is important to ASSITEJ International and has been done in the e-newsletters and website in writing, voice recordings and live in selected online events.

Financial report

Revenues & costs

PROFIT AND LOSS ACCOUNT		
	REVENUES	
R 1	DONATIONS & FRIENDS OF ASSITEJ	360,00
R 2	MEMBERSHIP DUES - CURRENT YEAR	18.442,79
R 3	MEMBERSHIP DUES - PREVIOUS YEARS	5.648,08
R 4	REVENUES GENERATED BY THE BABEL PROJECT	34.458,78
R 5	EUROPEAN UNION - TPAYABCR NETWORK PROJECT - CONTRIBUTION	201.237,11
R 6	OTHER PUBLIC AND PRIVATE CONTRIBUTIONS TPAYABCR PROJECT	22.051,78
R 7	REVENUES: CONGRESS AND AAG PASSES	83.431,50
R 8	OTHER REVENUES	0,01
R 9	CONTINGENT ASSETS	367,94
	TOTAL REVENUES	365.997,99
	COSTS	
C 1	REGISTRATION COSTS	320,34
C 2	ADMINISTRATIVE COSTS	12,08
C 3	COSTS FOR SMALL EQUIPMENT AND OFFICE SUPPLIES	1.350,75
C 4	CORPORATE TAXES 2024 - IRES	601,00
C 5	BANKING COSTS.	760,20
C 6	BANK COSTS - PAY PAL	225,07
C 7	BANK COSTS SOLDI	657,73

C	8	NON-CURRENT BANK COSTS	558,36
C	9	EXCHANGE RATE CHANGES - COSTS	187,67
C	10	PUBLIC RELATIONS AND REPRESENTATION COSTS	391,04
C	11	OTHER COSTS	32,43
C	12	CONTINGENT LIABILITIES	3.237,23
C	13	PERSONNEL COSTS - PROJECT MANAGER	38.629,00
C	14	PERSONNEL COSTS - FINANCE DIRECTOR	23.196,53
C	15	PERSONNEL COSTS - COMMUNICATIONS DIRECTOR	30.950,00
C	16	STAFF COSTS - ASSISTANT PROJECT MANAGER	28.004,26
C	17	PERSONNEL COSTS - ACCOUNTING AND ADMINISTRATIVE SERVICES	13.260,00
C	18	TAX AND LABOR CONSULTANT	6.896,29
C	19	COSTS FOR EXTERNAL PROJECT EVALUATION	5.015,63
C	20	PERSONNEL COSTS - IRAP - TAXES ON PRODUCTION ACTIVITIES	3.416,00
C	21	PROJECT TEAM AND STAFF TRAVEL COSTS	12.441,45
C	22	ASSITEJ ARCHIVES	1.000,00
C	23	COSTS FOR GENERAL AND ARTISTIC GATHERING	53,07
C	24	ACCOMODATION E BOARDS EC MEMBERS & COUNSELLORS	167,47
C	25	COSTS FOR CONGRESS ACTIVITIES	2.143,08
C	26	EC - ADVOCACY AND REPRESENTATION	12.784,81
C	27	EC - WORKING COMMITTEES ON SUSTAINABILITY AND INCLUSION	4.030,00
C	28	NEXT GENERATION - TPAYABCR	6.681,00
C	29	RESEARCH - DISSEMINATION	4.755,00
C	30	RESEARCH - ACTIVITIES	16.300,00

C	31	STRATEGIC INVITATIONS	9.831,11
C	32	DIGITAL - ONGOING COSTS	11.043,39
C	33	DIGITAL - WEB SITE AND CONTENT MANAGEMENT	40.850,00
C	34	SOLDO COSTS TO BE DETERMINED	0,00
C	35	EMAIL & NEWSLETTER COSTS	1.019,42
C	36	COMMUNICATION - TRANSLATION COSTS	176,00
C	37	COMMUNICATION - OTHER COSTS	104,83
C	38	COMMUNICATION - GRAPHICS COSTS	300,00
C	39	ORGANIZER FEES CONGRESS AND AAG PASS SALES	36.000,00
C	40	PASS SALE - PAY PAL COSTS	2.384,83
C	41	BABEL - COSTS FOR ACTIVITIES - AWC 24	47.507,69
C	42	BABEL - COSTS FOR ACTIVITIES - REGIONAL WORKSHOP AWC 24	5.770,78
C	43	BABEL - TRAVEL, BOARD AND LODGING COSTS	335,17
C	44	BABEL - COSTS FOR STAFF	9.350,00
		TOTAL COSTS	382.730,71
		PROFIT/LOSS	-16.732,72

Assets & liabilities

MOD. A - BALANCE SHEET			
ASSETS		Ex.t	Ex.tT1
A)	Membership fees or contributions still due		
B)	Fixed assets		
I	Intangible fixed assets		
1)	Start-up and expansion costs		
2)	Development Costs		
3)	Industrial Patent and Intellectual Property Rights		
4)	Concessions, licences, trade marks and similar rights		
5)	Start-up		
6)	Assets under construction and advances;		
7)	More		
II	Tangible fixed assets		
1)	Land and buildings		
2)	Plant and machinery		
3)	Equipment		
4)	Other Assets		
5)	Assets under construction and advances;		
III	Financial fixed assets		
1)	Participations in:		
a)	controlled undertakings;		
b)	related companies;		
c)	other companies;		
2)	Credits:		
a)	to subsidiaries;		
b)	towards affiliated companies;		
c)	to other Third Sector entities;		
d)	towards others;		

	3)	Other titles		
C)		Current assets		
I		Inventories		
1)		Raw, ancillary and consumable materials		
2)		Work in progress and semi-finished products		
3)		Work in progress on order		
4)		Finished products and goods		
5)		Advances		
II		Credits		
1)		Towards users and customers		
a)		Customers	1.391,96	2.679,28
b)		Customers - Invoices to be issued		
2)		Towards associates and founders		
a)		Upfront costs for members		
3)		Towards Public Bodies		
a)		EU - TPAYABCR Network Project 2022-2024	66.941,50	267.770,00
b)		EU - ECA Network Project 2025-2028	935.960,50	
4)		Towards private entities for contributions		
a)		EU project TPAYABCR		
b)		EU project Babel - Coordinator TeaterCentrum DK	7.835,00	349,87
5)		Towards entities in the same association network		
6)		To other Third Sector entities		
7)		Towards subsidiaries		
8)		Towards affiliated companies		
9)		Tax Credits	0,00	30,00
10)		From 5 per mille		
11)		Deferred tax assets		
12)		Towards others		
a)		Other credits	6,09	
b)		Credits for costs accrued in 2025, advanced to Private Suppliers for CCE Network Project 2025-2028	11.693,64	
III		Financial Assets Not Constituting Fixed Assets		
1)		Holdings in subsidiaries		
2)		Holdings in associated companies		
3)		Other titles		

IV	Cash and cash equivalents		
1)	Bank and postal deposits		
a)	Banco BPM	314.304,40	159.215,21
b)	PayPal account - EUR	11.916,84	16.053,56
c)	PayPal account - USD	0,00	1.243,79
d)	Soldo Account - Rechargeable Cards	10.011,09	5.074,24
2)	Cheques		
3)	Cash and valuables on hand		
a)	Case		
b)	Cashier Treasurer	0,00	300,00
c)	Cash Secretary General	0,00	300,00
D)	D) Accrued income and prepaid expenses		
TOTAL ASSETS		1.360.061,02	453.015,95
LIABILITY		Ex.t	Ex.tT1
A)	Net assets		
I	Endowment Fund of the Institution		
II	Restricted assets		
1)	Statutory reserves		
2)	Restricted reserves by decision of the institutional bodies;		
3)	Restricted reserves earmarked by third parties;		
III	Free heritage:		
1)	Reserves of operating profits or surpluses		
a)	Common Fund of the Association	80.159,92	72.435,11
2)	Other reserves		
a)	Other reserves: Solidarity Revolving Fund	912,98	912,98
IV	Surplus/deficit for the year.	-16.732,72	7.724,80
B)	Provisions for risks and charges:		
1)	For pensions and similar obligations;		
2)	For taxes, including deferred taxes;		
3)	More		
C)	Severance pay		
D)	Payables, with separate additional indication, for each item, of amounts due beyond the next financial year:		

	1)	Due to banks;		
	a)	BPM Credit Card	323,84	14,04
	2)	Payables to other financiers;		
	3)	Payables to members and founders for financing;		
	a)	Dues paid in advance	450,00	329,01
	b)	Deliberate contributions on projects	350,00	
	4)	Payables to entities in the same association network;		
	5)	Payables for conditional donations;		
	6)	Advances		
	7)	Payables to suppliers		
	a)	Suppliers	23.885,00	57,51
	b)	Workers		
	c)	Incoming invoices and receipts	2.801,24	53.551,61
	8)	Payables to subsidiaries and associates		
	9)	Tax debts	810,00	
	a)	Revenue Agency - Italy		
	10)	Payables to social security institutions		
	11)	Payables to employees and collaborators		
	a)	Staff and consultant fees		900,00
	b)	Staff travel reimbursements		544,70
	c)	Reimbursements for costs paid in advance on behalf of		
	12)	Other debts		
	a)	EU contribution. TPAYABCR Network Project 2022-2024, to be charged to	66.941,50	272.154,70
	b)	Small size contribution for TPAYABCR to be charged		21.400,00
		EU contribution. CCE Network Project 2025-2028, to be charged to	1.199.949,36	
	c)	Contributions from private individuals to be charged		22.051,78
	d)	Suppliers - E-event Platform - third-party collections		626,06
	e)	Other debts	209,90	313,66
E)		Accrued expenses and deferred income.		
TOTAL LIABILITIES			1.360.061,02	453.015,95

	3)	Other titles		
C)		Current assets		
I		Inventories		
	1)	Raw, ancillary and consumable materials		
	2)	Work in progress and semi-finished products		
	3)	Work in progress on order		
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	1)	Towards users and customers		
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	a)	Upfront costs for members		
	3)	Towards Public Bodies		
	a)	EU - TPAYABCR Network Project 2022-2024	66.941,50	267.770,00
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	b)	EU project Babel - Coordinator TeaterCentrum DK	7.835,00	349,87
	5)	Towards entities in the same association network		
	6)	Towards other Third Sector entities		
	7)	Towards subsidiaries		
	8)	Towards affiliated companies		
	9)	Tax Credits	0,00	30,00
	10)	From 5 per mille		
	11)	Deferred tax assets		
	12)	Towards others		
	a)	Other credits	6,09	
	b)	Credits for costs accrued in 2025, advanced to Private Suppliers for CCE Network Project 2025-2028	11.693,64	
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	2)	Holdings in associated companies		
	3)	Other titles		

IV	Cash and cash equivalents		
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3)	Cash and valuables on hand		
a)	Case		
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c)	Cash Secretary General	0,00	300,00
D)	D) Accrued income and prepaid expenses		
TOTAL ASSETS		1.360.061,02	453.015,95
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2)	Other reserves		
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1)	For pensions and similar obligations;		
2)	For taxes, including deferred taxes;		
3)	More		
C)	Severance pay		
D)	Payables, with separate additional indication, for each item, of amounts due beyond the next financial year:		

	1)	Due to banks;		
	a)	BPM Credit Card	323,84	14,04
	2)	Payables to other financiers;		
	3)	Payables to members and founders for financing;		
	a)	Dues paid in advance	450,00	329,01
	b)	Deliberate contributions on projects	350,00	
	4)	Payables to entities in the same association network;		
	5)	Payables for conditional donations;		
	6)	Advances		
	7)	Payables to suppliers		
	a)	Suppliers	23.885,00	57,51
	b)	Workers		
	c)	Incoming invoices and receipts	2.750,00	53.551,61
	8)	Payables to subsidiaries and associates		
	9)	Tax debts	810,00	
	a)	Revenue Agency - Italy		
	10)	Payables to social security institutions		
	11)	Payables to employees and collaborators		
	a)	Staff and consultant fees		900,00
	b)	Staff travel reimbursements		544,70
	c)	Reimbursements for costs paid in advance on behalf of		
	12)	Other debts		
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	b)	Small size contribution for TPAYABCR to be charged		21.400,00
		EU contribution. CCE Network Project 2025-2028, to be charged to	1.199.949,36	
	c)	Contributions from private individuals to be charged		22.051,78
	d)	Suppliers - E-event Platform - third-party collections	51,24	626,06
	e)	Other debts	209,90	313,66
E)		Accrued expenses and deferred income.		
		TOTAL LIABILITIES	1.360.061,02	453.015,95

Note on result 2024

2024 was a complex financial year that closed with a loss of EUR 16,732.72. This deficit is posted for two reasons. 1. The deficit is entirely covered by the Association's Reserve Fund and 2. is also due to the prudent approach of the administrators, who in this way avoid including the contribution for the European Project Network TPAYABCR - Quota 2024; an amount that, if added to that of the previous years, would exceed the total of the pre-financing granted by EACEA. In this way, only certain and quantifiable revenues are included in the budget.

This is a prudent approach that takes into account that the final disbursement of the EACEA contribution is subject to verification and confirmation in 2025 by the European Agency (EACEA), at the end of the validation process of the "deliverables" undertaken by ASSITEJ. This is a procedure that we hope can be positively concluded, in which case it will be possible to recover, in whole or in part, what was not included, always bearing in mind that the validation is subject to a possible audit by EACEA in the next 5 years.

The state of the Association is undoubtedly solid, as shown by the figures in the Balance Sheet, such as the Reserve Fund (Retained Earnings or Operating Surplus), which, including the loss, remains at EUR 63,427.19, and total liquid assets, which amounted to EUR 336,232.33 as of 31 December 2024.



Financial details submitted to the Italian National Register (English translation of original text in Italian)

MOD. C - MISSION REPORT

1) General information on the entity, the mission pursued and the activities of general interest referred to in Article 5 and set out in the articles of association, an indication of the section of the Single National Register of the Third Sector in which the entity is registered and the tax regime applied, as well as the locations and activities carried out.

"ASSITEJ International - International Association of Theatre and Performing Arts for Children and Youth - ETS", abbreviated to "ASSITEJ International - ETS".

Headquarters: Via Matteotti 16 - 40129 Bologna

Tax code: 91368710371

VAT number: 03428951200

Section 'Other Third Sector Entities' of the Single National Register of the Third Sector - **Rep.n.40718 - Determination n.9432 of 03/05/2023 Bologna - Proposal:** DPG/2023/9795 of 03/05/2023

Tax regime applied: Law 398/1991

Mission pursued - "Art. 3.1 - Objectives" of the Articles of Association:

Recognising the fact that children and young people make up a large part of the world's population, and that they are our future, the objectives of the Association are:

3.1.1. Working for the right of children and young people to enjoy artistic experiences designed and created especially for them.

3.1.2 Working for the recognition and acceptance of theatre and performing arts for children and youth.

3.1.3 To work for the improvement of the conditions of theatre and performing arts for children and youth worldwide.

3.1.4 To improve knowledge of theatre and performing arts for children and young people worldwide, drawing the attention of national and international authorities to the importance of taking children and young people seriously, as well as artistic creations created specifically for them.

3.1.5 To give people working in theatre and performing arts for children and youth the opportunity to learn more about the work of colleagues from other countries and cultures, so that they can enrich theatre and performing arts for children and youth in their own countries.

3.1.6 To promote the formation, in all countries, of ASSITEJ centres and networks that function in accordance with the specific objectives, statutes and policies of the Association. These centres and networks shall bring together all theatres, organisations and persons interested in theatre and performing arts for children and youth

3.1.7 Establish international artistic networks to explore different aspects of artistic work for children and young people, in order to increase the artists' artistic competence, for their own benefit.

General interest activities - "3.2 - Means and activities

The means used to achieve these ends will be:

3.2.1. The organisation, promotion and support of programmes, congresses, conferences, festivals, study tours, exhibitions and other activities at national, regional and international level.

3.2.2 The promotion and support of exchange experiences between artists from all countries.

3.2.3. Encouraging the circulation and exchange of scripts, texts and other literature related to children's and youth theatre.

3.2.4. The collection of material and documentation on theatre and performing arts for children and youth.

3.2.5. The promotion of theatre and performing arts for children and youth through all media.

3.2.6. Cooperation with other international organisations with similar interests.

3.2.7. The presentation and support of proposals made by the centres and networks to the relevant national and international authorities and agencies in order to promote the work of the theatre and performing arts for children and youth.

3.2.8. Participation in national and international projects and calls for proposals promoted by national or international, public and private bodies.

2) Data on members or founders and the activities carried out towards them; information on the participation of members in the life of the organisation.

As of 31 December 2024, there were 76 ASSITEJ International ETS members, including 71 ASSITEJ National Centres and 5 International Professional Networks.

The National Centres are representative of theatre and performing arts for children and youth in their countries and are based in 71 countries around the world on all continents. Among them is ASSITEJ Italy. Professional International Networks are made up of organisations and individuals working in the field of performing arts for children and youth and sharing a common and specific artistic/cultural interest, such as performing arts for early childhood, dance, research, dramaturgy and the inclusion of artists and audiences.

In 2024, *'Voices of a New World: XXI ASSITEJ World Congress and International Performing Arts Festival 2024'* was held. An event that has:

- welcomed 966 delegates from 71 countries;
- programmed 25 different productions that performed a total of 89 times;
- hosted 99 workshops, seminars, panels, exhibitions and networking sessions.

The triennial ASSITEJ World Congress is by far the largest international event in the field of theatre and performing arts for children and young people and plays a key role in the structuring and development of the industry globally.

In 2024, ASSITEJ concluded its first project as a Creative Europe-funded Network: ***Theatre & Performing Arts for Young Audiences: Building Collective Resilience (TPAYABCR)***, but it was also the year in which co-funding was approved for a new project for the period 2025-2028: *CCE -Creating Cultural Equity*.

2024 therefore represents an important 'pivot year' in terms of development and continuity, and for this reason we think it is important to summarise in this 2024 report what TPAYABCR has achieved during its three years (2022-2024). So that the memory of a journey concluded in an extremely satisfactory manner for the Association and all its members may become an active memory for the future.

TPAYABCR delivered a long list of activities, including 29 events, reaching 2,894 industry professionals from 83 different countries who accessed the project activities in person or online. This was a rich and complex journey that we believe has:

- facilitated the realisation of the World Congress and two other global events (Artistic Gathering); events that played a key role in the structuring and development of the industry in Europe and worldwide;
- made it possible to invest the resources offered by Creative Europe in the international artistic landscape of theatre for the new generations, addressing the issue of children's cultural participation on a global scale
- stimulated a rich internal process of sectoral change towards greater sustainability and inclusiveness
- enabled ASSITEJ to better fulfil its vital role as the representative and voice of children's and youth theatre, improving communication and increasing initiatives;
- led ASSITEJ to fill a serious gap in the Network of European Networks financed by Creative Europe, finally representing Performing Arts for young audiences and thus highlighting the importance of guaranteeing children and young people access to quality Culture and cultural participation.

In 2024, among the Project activities, those related to the five strands of ASSITEJ's Research were concluded, which provided tools and data to improve the advocacy that ASSITEJ International can provide for and with the industry.

The Research projects led to the identification of pilot data on the number of children accessing theatre each year; to the collection of academic research on the value of the arts in children's lives and examples of good practice on the creation of national dissemination structures. The last of the Research strands, the one on "perceptions of young children", was curated by the Small Size Network (one of ASSITEJ's international professional networks and an *affiliated entity* of TPAYABCR).

We think that these research and data collection activities are of vital importance in the short, medium and long term, because they provide the sector, and its stakeholders, with arguments, statistics and concrete data to work in the best possible way to support children and young people's right to Art and Culture.

Finally, another Regional Workshop was held in 2024 (Cuba, May '24) after the 4 in 2022 and 2023. An activity fully supported by the major cooperation Project *Babel or The Art of Listening in Theatre for Young Audiences*, created to support ASSITEJ and of which the Association is an active Partner and which in 2024 also guaranteed a substantial contribution to the realisation of the Performing Arts Festival *Voices of a New World*, in Cuba.

3) Criteria applied in the valuation of balance sheet items in value adjustments and in the conversion of values not originally expressed in legal tender in the State; possible amalgamations and eliminations of balance sheet items with respect to the ministerial model.

The criteria adopted to prepare the financial statements are as follows:

- a) The criteria used in the preparation of the financial statements for the year ended 31 December 2024 do not differ from those used in the preparation of the financial statements for previous years;
- b) valuations were made on the basis of general criteria of prudence and accrual, with a view to the continuation of the business;
- c) the application of the principle of prudence involved the individual assessment of the components of individual items or items of assets or liabilities, to prevent losses that were to be recognised from being offset by profits that were not to be recognised because they had not been realised;
- d) In accordance with the accrual principle, the effect of transactions and other events has been recognised in the accounts and attributed to the financial year to which these transactions and events refer, and not to the year in which the relevant movements of receipts and payments materialise;
- e) the continuity of application of the valuation criteria over time is a necessary element for the comparability of the company's financial statements over the various financial years;
- f) all equipment and goods purchased being worth less than EUR 500 were fully expensed.
- g) Receivables and Payables are shown in the balance sheet at their nominal value.
- h) Cash and cash equivalents are recorded at their actual amount.

- i) Costs and revenues are accounted for in accordance with the principle of prudence and accrual and are recorded net of discounts and rebates.

4) Movements in fixed assets, specifying for each item: cost; any contributions received; previous revaluations, depreciation and write-downs; acquisitions, transfers from one item to another, disposals during the year; revaluations, depreciation and revaluations made during the year; the total of revaluations concerning fixed assets existing at the end of the year.

THERE ARE NO FIXED ASSETS

5) The composition of the items 'start-up and expansion costs' and 'development costs', as well as the reasons for their recognition and respective amortisation criteria.

THERE ARE NO INTANGIBLE FIXED ASSETS

6) Separately for each item, the amount of receivables and payables with a residual maturity of more than five years, and payables secured by collateral on corporate assets, with specific indication of the nature of the collateral.

It should be noted that there are no receivables or payables with a residual maturity of more than five years.

Receivables that are difficult to collect are shown under 'Customers'.

Credits

Under this heading we find:

- the residual credit of EUR 66,941.50 (10%), for the EU Contribution to the TPAYABCR Network Project (2022-2024), subject to verification and confirmation by the European Agency (EACEA) in 2025, at the end of the ongoing validation process of the deliverables;
- the remaining credit of EUR 935,960.50 (78%), related to the EU Contribution for the ECA Network Project (2025-2028), for which the initial pre-financing (22%) of EUR 263,988.86 was disbursed in 2024;
- the receivable of EUR 7,835.00 from *Teatercentrum i Danmark* as Coordinator of the European Cooperation Project Babel; this is the accrued contribution due for expenses incurred in 2024 by ASSITEJ as project partner.

- Credit for costs accrued in the financial year 2025, advanced to private suppliers for Project Network CCE 2025-2028 (EUR 11,693.64)
- Other receivables: EUR 6.09 from expenses to be reimbursed by the Project Manager.

Customer

The total amount of EUR 1,391.96 consists of:

- 185.36 EUR to *Teatercentrum i Danmark*, for advances made by ASSITEJ for the holding of the event IIAN- Catch the Wave for which Teatercentrum acted as Treasurer;
- Receivables, **which we consider to be difficult to collect**, related to invoices not yet paid for magazine and web advertising 2019 and 2021: *A K Entrepôt - Espace Curie* (565.00), *Addv.It Società Cooperativa* (341.60) and *Theatre Hullabaloo* (300.00) totalling EUR 1,206.60.

Debts

- EU contribution to the TPAYABCR Network Project 2022-2024: EUR 66,941.50 to be charged in future years, once the final report is validated and the balance paid;
- EU contribution. Network CCE 2025-2028 project: EUR 1,199,949.36, to be charged in future years;
- Credit Card: EUR 323.84 - Card statement balance of January 2025;
- Membership fees paid in advance by ASSITEJ Cuba for the years '25, '26, '27 (EUR 450.00);
- Deliberate contribution on project '*Strategic Invitations*' in favour of Agatha Paulita (EUR 350.00), not payable due to incomplete bank documentation;
- Taxes payable amounting to EUR 810.00 of which EUR 601.00 for IRES calculated on the financial year and EUR 209.00 for IRAP balance to be paid;
- Other debts: EUR 209.90 - Sacoa for Infocert invoice for Spid Sue Giles (EUR 29.90) and Davina Wright 2021 - Online Tokyo (EUR 180.00)

Suppliers

The total debt of EUR 23,885.00 relates entirely to services 2024 for the TPAYABCR Project, for which documentation was incomplete as at 31 December and therefore not payable.

The total is broken down as follows:

- Selina Busby - Research. Stream 2: Dissemination / Engagement case studies - Fee (EUR 4,000.00) and lump sum for Dissemination (EUR 1,585.00);
- Kai Roland Green -Research. Stream 1: Quantitative access data - Fee (EUR 1,500.00, paid on 4 March 2025)
- Lenora Callahan - Research. Stream 1: Quantitative access data - Fee (EUR 4,000.00)
- Dialogue Community performance - Invoice 1069 Secondment services Jun-Nov '24 (EUR 12,800.00, paid on 4 March 2025)

invoices and receipts

Dialogue Community performance - 2,750.00 for Staff competence (secondment) month December '24, arrived in March and paid on 4 March 2025.

Soldo - 51.24 EUR Invoice December arrived in January 2025

It should be noted that there are no debts secured by collateral on corporate assets, with specific indication of the nature of the collateral.

7) Breakdown of "accrued income and prepaid expenses" and "accrued expenses and deferred income" and of "other provisions" in the balance sheet.

THERE ARE NO ACCRUALS

8) Movements in equity items, analytically indicated, with specification in specific schedules of their origin, possibility of utilisation, with indication of the nature and duration of any restrictions imposed, as well as their utilisation in previous years

Free Heritage	Closing Budget 2023	Operating profit 2023	Balance as new 2023
Association Reserve Fund (Reserves of operating profits or	72.435,11	7.724,80	80.159,91

It should be noted that the possibilities of utilisation are bound by Article 7.7 of the Articles of Association:

The Common Fund may never be divided or apportioned among Members during the life of the Association. In the event of dissolution, it shall be allocated in accordance with the provisions of Article 13. In any case, during the life of the Association it is forbidden to distribute profits or surpluses to the Members, even indirectly, unless the destination or

distribution is imposed by law.

Art. 13.2 states: *"The Association ceases its activity when, for any reason, three quarters (3/4) of its members, based on their number of votes, express in writing to the Secretary General their wish to dissolve the Association. In such an event, the Executive Committee shall be authorised to declare the Association dissolved, and any residual assets of the Association shall be donated to international organisations pursuing similar purposes or to purposes of public utility in the manner defined by the laws of the State in which the Association has its headquarters."*

9) An indication of commitments to spend or reinvest funds or contributions received for specific purposes

The activity of ASSITEJ International ETS was mainly focused on the realisation of the two projects subsidised by the European Union through the Culture Support Programme 'Creative Europe' and on the participation in the new Call CREA-CULT-2024-NET for the period 2025-2028

- As in the previous two years, the impact of the *Theatre & Performing Arts for Young Audiences: Building Collective Resilience (TPAYABCR)* project was very strong.

The project, selected by the European Union in the CREA-CULT-2021-NET Call for the period 2022-2024, recognised ASSITEJ International ETS for the first time as 'European Networks of Cultural and Creative Organisations'.

Point 2) of this report describes in detail the impact of the Project on the Association.

- The second project supported by Creative Europe was *Babel or The Art of Listening in Theatre for Young Audiences*, a major European cooperation project co-funded for the period 2022-2025. As in previous years, the project supported Regional Workshops, the Next Generation Programme and the professional training of artists belonging to the ASSITEJ International Networks, as well as supporting the realisation of the Festival "*Voices of a New World*" in Havana, Cuba.
- Finally, in a vision of development and continuity, it should be reported that the Application for the CREA-CULT-2024-NET call was successful and the

Creative Europe Programme will fund the new CCE -Creating Cultural Equity project for the period 2025-2028 with a total contribution for the four years of EUR 1,199,949.36

10) Description of payables for conditional donations.

THERE ARE NO CONDITIONAL LIBERAL DONATIONS.

11) Analysis of the main components of the cash flow statement, organised by category, showing individual revenue or cost items of exceptional size or incidence.

INCOME

Total revenue amounts to **EUR 365,997.99** distributed as follows:

- **Income from membership dues:** EUR 18,442.79 related to the year 2024 and EUR 5,648.08 related to payments of dues to previous years that were not accounted for in past years, because there was no certainty of collecting them and the amount could not be determined.
- **Liberal donations:** Donations and 'Friends of ASSITEJ' 360.00
- **Contributions from private parties** (EUR 22,051.78). This is the 2024 portion (remaining balance) of the donation from *ASSITEJ Danmark* for the contribution received from the *Arts Danish Foundation* as co-financing to the TPAYABCR Project for the years 2022-23-24.
- **Contributions from public bodies** (EUR 235,695.89):
 - TPAYABCR contribution, 2024 tranche (EUR 201,237.11). As in previous years, to calculate the amount, 85.6% of the costs incurred for the project in the year 2024 was taken as a reference, up to the total pre-financing disbursed by EACEA. This was done in order to prudentially charge to the Budget only certain Revenues, taking into account that, as written under the item "Receivables", the final disbursement is subject to verification and confirmation by the European Agency (EACEA) in 2025, at the end of the validation process of the "deliverables" underway;
 - Contribution Project Babel (EUR 34,458.78) related to support for ASSITEJ's Regional Workshops, for the Festival of Performing Arts for New Generations held in Havana (Cuba) and for travel and staff costs incurred as Project Partner.
- **Other revenues, income and income for activities of general interest:** EUR 367.94, reimbursement for unused contribution, due to lack of visa, from

Joseph Tebandeke for travel support to participate in Next Generation/AAG 2023

- **Revenues, income and income from other activities.** In this one, EUR 83,431.50 was booked for commercial income related to the sale of Passes to participate in the Performing Arts Festival for New Generations held in Havana, Cuba, in May 2024.

CHARGES AND COSTS

Total costs amounted to **EUR 382,730.71**. Below are the details.

A) Costs and Charges from General Interest Activities

Raw materials

- The costs for raw materials are limited to EUR 112.81.

Services

Total costs for Services amounted to EUR 238,688.22.

- | | |
|---|---------------|
| ○ Services - Assitej Archives | EUR 1,000.00 |
| ○ Services - Costs for General Assembly and Artistic Gathering | EUR 2,250.81 |
| ○ Producer, services provided by MGT Backstage | EUR 28,004.26 |
| ○ Services - Travel Costs Project Team and Collaborators | EUR 12,441.45 |
| ○ Administrative services provided by La Baracca ONLUS | EUR 13,260.00 |
| ○ Tax and labour consultant, services provided by SACOA and Bologna Service | EUR 6,896.29 |
| ○ External Evaluation <i>TPAYABCR</i> - J.Andersen and R.Salis | EUR 5,015.63 |
| ○ Services - EC - Advocacy and Representation | EUR 12,784.81 |
| ○ Services - EC - Working Committees on Sustainability and Inclusion | EUR 4,030.00 |
| ○ Services - Research - Dissemination | EUR 4,755.00 |
| ○ Services - Research. Activities | EUR 16,300.00 |
| ○ Services - Next Generation - <i>TPAYABCR</i> | EUR 6,681.00 |
| ○ Services - Strategic Invitations | EUR 9,831.11 |
| ○ Services - Communication - Graphics Costs | EUR 300.00 |
| ○ Services - Communication - Other Costs | EUR 280.83 |
| ○ Services - Digital - Current Costs - Services | EUR 11,043.39 |
| ○ Digital - Web Site and Content Management, Services | |

- rendered by NAF and DevLabs EUR 40,850.00
- Services - Babel - Travel, Food and Accommodation Costs EUR 335.17
- Services - Babel - Staff Costs EUR 9,350.00
- Services - Babel - Activity Costs, Cuba Festival Support EUR 47,507.69
- Services - Babel - Activity Fees, Regional Workshop Cuba EUR 5,770.78

Personnel costs

The total costs amount to EUR 96,191.53, agreed for 2024 for the following functions:

- Project manager (EUR 38,629.00);
- Communication Director (EUR 30,950.00);
- Financial Director (EUR 23,196.53);
- To this must be added EUR 3,416.00 for costs for IRAP - Business Tax

Sundry operating expenses for general interest activities

- Miscellaneous operating expenses - E-mail & newsletter costs (EUR 1,019.42)
- Contingent liabilities - IRAP 2023 (EUR 3,207.00)
- Contingent liabilities - IRES adjustments financial years 2021-2022-2023 (EUR 30.23)

B) Costs and expenses from other activities

Raw materials

- The costs for raw materials amounted to EUR 47.40.

Services

- Total costs for Services amounted to EUR 38,384.83, of which EUR 36,000 pertaining to the co-organiser of the Festival of Performing Arts for the New Generations held in Havana, *Cuba*, in May 2024, *Consejo Nacional Artes Escenicas of Cuba*, and EUR 2,384.83 of PayPal commission costs for the sale of Festival Passes.

Sundry operating expenses for various activities

- Sundry operating expenses - Public relations and representation (EUR 343.64)

E) General support costs and charges

Raw materials

- The costs for raw materials amounted to EUR 240.75.

Other charges

- Other Charges - Bank Costs EUR 2,201.36
- Other Charges - Administrative Costs EUR 1,122.08
- Other Charges - Registration Costs EUR 320.34

○ Other charges - Taxes and duties	EUR 601.00
○ Other expenses - Exchange rate changes	EUR 187.67
○ Other expenses - Other costs	EUR 32.43

12) Description of the nature of donations received.

The 2024 Liberal Donations collected among members can be traced back to Donations as Friends of ASSITEJ, a historical mode of financing that has been in crisis for years, as evidenced by the low 2023 fundraising (EUR 360.00)

13) Average number of employees, broken down by category, as well as the number of volunteers entered in the register of volunteers referred to in Article 17(1) who work on a non-occasional basis.

Due to the special international nature of the Association, the Staff is made up of people residing in different countries. For this reason, international and national secondments were made with ASSITEJ Danmark (DK), Dialogue Community performance (GB) and La Baracca ONLUS (IT). The work of the staff is assisted by the voluntary work of the 15 members of the Executive Committee, in particular President Susan Jessica Giles (AU).

In addition, it makes use of the Management Services specified in Section 11 (Charges and Costs - Costs of Services)

14) Amount of the remuneration payable to the executive body, the supervisory body and the statutory auditor. The amounts may be indicated in total with reference to the individual categories indicated above.

No remuneration was paid to the executive body.

The same happened for the auditing body, because 2024 is the first year in which two of the limits that make it compulsory are exceeded (total assets in the balance sheet exceed EUR 150,000.00 and revenue exceeds EUR 300,000.00)

15) Statement identifying the assets and liabilities and financial elements and the economic components inherent in the assets intended for a specific business under Article 10 of the Decree Legislative Decree No. 117/2017 as amended and supplemented;

THERE ARE NO ASSETS EARMARKED FOR A SPECIFIC BUSINESS.

16) Transactions entered into with related parties, specifying the amount, nature of the relationship and any other information necessary for an understanding of the financial statements relating to such transactions if they were not concluded at arm's length. Information on individual transactions may be aggregated according to their nature, except where their separate disclosure is necessary for an understanding of the effects of such transactions on the entity's financial position and results of operations.

The Association has entered into transactions with related parties on terms equivalent to normal market conditions.

Details of Revenues, Expenses, Receivables and Payables follow.

Revenues

- No revenues accrued with respect to Members during the year

Costs

- ASSITEJ Danmark member, Danish National Centre, is the entity that seconded (transnational secondment in smart working mode) Mr. Louis Valente Sørensen, Project manager, within the framework of the European project Theatre & Performing Arts for Young Audiences: Building Collective Resilience (TPAYABCR), co-funded by the Creative Europe Programme, section: European Networks of Cultural and Creative Organisations.
- During 2024 ASSITEJ Danmark issued 3 invoices to ASSITEJ ETS
10-Jul-24: EUR 13,860.00, 2-Sept-24: EUR 11,349.00, 6-Dec-24: EUR 13,420.00.
- Also to ASSITEJ Danmark, on 23-Aug-24, an invoice of EUR 1963.64 was paid for travel by Louis Valente Sørensen, advanced on behalf of ASSITEJ, while on 22-Nov-24, an invoice of EUR 6,000.00 was paid for work done by Mr Sørensen for the Babel project.
- On 23-May-24 and 28-May-24 EUR 3,000.00 were paid to ASSITEJ Cuba for accommodation and meals for the Next Generation Project at the World Congress in Cuba.

Credits

- There are no receivables from the 2024 term Members, except for those relating to unpaid 2024 and previous years' dues, which cannot be attributed, as they are not certain and quantifiable, since ASSITEJ has for years adopted a solidarity practice whereby, despite having the same social rights, Members with greater economic possibilities voluntarily pay higher dues, in a range from a minimum of EUR 150/USD to EUR 750/USD.

Debts

- In 2024, the debt to Network Small Size, as Affiliated Entity of the Network TPAYABCR Project, was settled.
- Under 'Social Dues Paid in Advance' we find the 2025-26-27 social dues paid in 2024 on behalf of ASSITEJ Cuba, by the *Consejo Nacional Artes Escenicas of Cuba*, in the settlement transaction related to the sale of Passes for the Performing Arts Festival for New Generations held in Havana.

17) Proposal for the use of the surplus, with an indication of any constraints on its partial or full use, or for covering the deficit.

The financial year 2024 closed with a loss of EUR 16,732.72 to be entirely covered by the Association's Reserve Fund - Reserves of Profit or Surplus) established pursuant to Article 7.6 of the Articles of Association

18) Description of the institution's situation and performance. The analysis shall be consistent with the scale and complexity of the activity carried out and may contain, to the extent necessary for an understanding of the entity's situation and of the performance and result of its management, financial and non-financial indicators, as well as a description of the main risks and uncertainties. The analysis shall contain, to the extent necessary for understanding the activity, an examination of synergetic relationships with other entities and with the association network of which the organisation is part.

2024 was the last year of the 2024 project and also the year of the Association's 21st World Congress in May 2024 in Havana, Cuba.

This is a big commitment for an association that is still building its own management continuity to respond more and more adequately to its purpose, which is to try, through the work of its members, to promote the importance of access to Art, specifically the Performing Arts for children and young people, throughout the world. A year that saw a further increase in turnover from EUR 269,734.33 to EUR 365,997.99 (+ 36 %), further enhancing the great efforts of the Association and its members in recent years. A path that the Association would like to continue thanks to the new opportunities offered by Creative Europe, which, with the CREA-CULT-2024-NET Call, will finance the Association and the "CCE - Creating Cultural Equity" Project until 2028.

A complex financial year that closed with a loss of EUR 16,732.72, not only entirely covered by the Association's Reserve Fund, but also due to the prudent attitude of the administrators, who avoided charging, as a contribution for the European Project Network TPAYABCR - Quota 2024, an amount that, added to that of the previous years, would exceed the total of the pre-financing granted by EACEA. In this way, only certain and quantifiable revenues are charged to the budget. A prudent attitude that takes into account that final disbursement of the contribution is subject to verification and confirmation in 2025 by the European Agency (EACEA), at the end of the validation process of the "deliverables" underway. A procedure that we hope will be positively concluded, in which case it will be possible to recover, in whole or in part, what was prudently not charged, always bearing in mind that the validation is always subject to a possible audit by EACEA in the next five years.

The state of the Association is undoubtedly solid, as shown by the figures shown in the Balance Sheet, such as the Reserve Fund (Retained Earnings or Operating Surplus), which net of the loss remains at EUR 63,427.19, and total liquid assets, which amounted to EUR 336,232.33 as at 31 December 2024

19) Foreseeable development of operations and forecasts for the maintenance of economic and financial equilibrium.

2025 will be the first year of the new European Network Project *CCE - Creating Cultural Equity*, supported by CREA-CULT-2024-NET, whose structure, including co-funding ceilings, does not differ from the previous CREA-CULT-2021-NET. For these reasons, and believing that the Association does not intend to develop any activities other than for the purpose of co-funding the support received from the EU Cultural

Programmes, we anticipate that the activities and turnover for 2025 will be at volumes quite similar to those of 2024

20) Indication of how the statutory purposes are to be pursued, with specific reference to activities of general interest.

The Association's activity is totally focused on its statutory aims, i.e. working to foster the development of the performing arts for children and youth, in the conviction that children and youth should be granted the right to full cultural citizenship.

This inspires the cultural promotion activities involving Members (National Centres of

71 countries and 5 transnational networks). All activities, mainly those related to projects

European countries, are consistent with this operation as described in point 2).

21) Information and references as to the contribution that different activities make to the pursuit of the institution's mission and an indication of their secondary and instrumental character of the same.

In 2024, compared to the previous year, we have to highlight the contribution to the turnover from the revenues of the various "non-institutional" activities amounting to EUR 83,431.50, which represent 22.80% of the total Revenues and are entirely attributable to the sale of Passes for participation in the Festival of Performing Arts for the New Generations held in Havana, Cuba, in May 2024, on the occasion of the XXI World Congress of the Association.

Therefore, 'Revenues from different activities', in any case traceable to the pursuit of the association's own purposes. In fact, the operation became necessary due to the enormous economic and operational difficulties of ASSITEJ Cuba and the 'Consejo Nacional Artes Escenicas de Cuba', which supported it in the organisation of the Congress, to manage the International Festival that traditionally accompanies the association event.

Faced with the serious problems shown and in order not to change the Congress venue, chosen by the Members in the 20th Congress in Tokyo, 2021, an agreement was made between ASSITEJ and the local organisers.

An agreement that provided that ASSITEJ would collect the participation fees, but would take on the burden of directly paying the international guest companies, other activities (such as the Regional Workshop), and give the co-organisers 50% of the collected amount net of the management expenses incurred. A final amount of EUR 36,000.00 was allocated to cover part of the expenses incurred by the local organisers.

22) Illustrative statement of costs and notional income, if reported at the bottom of the management report

THERE WERE NO IMPUTED COSTS AND REVENUES

(23) Difference in pay between employees, for the purpose of verifying compliance with the one-to-eight ratio, referred to in Article 16 of Legislative Decree No. 117/2017, et seq. amendments and additions, to be calculated on the basis of the gross annual remuneration, where this information has not already been disclosed or is to be included in the institution's social report.

As specified in section 13, all workers operate under secondment conditions. In the creation of the Contracts, it was made a condition that the seconding company undertook to pay the worker's emoluments, as well as any social security and insurance contributions, by declaring to the seconding company (ASSITEJ) the Contract applied, whether the Italian "*Contratto Collettivo Nazionale di Lavoro per artisti, tecnici, amministrativi e ausiliari dipendenti da Società Cooperative e Imprese Sociali operanti nel settore della produzione culturale e dello spettacolo*" (National Collective Labour Contract for artists, technicians, administrators and auxiliaries employed by Cooperative Companies and Social Enterprises operating in the cultural production and entertainment sector) or that of the country of residence currently applied for the seconded worker, if this guarantees better economic and regulatory conditions.

24) Description of the fundraising activity reported in Section C of the management report, as well as' the specific report provided for in Article 87, paragraph 6 from which it must show, also by means of an illustrative report, in a clear and transparent manner, the income and expenses relating to each of the celebrations, anniversaries or awareness campaigns carried out occasionally referred to in Article 79, paragraph 4, letter a) of Legislative Decree No. 117/2017 and subsequent amendments and additions.

THERE WAS NO FUNDRAISING ACTIVITY.