



Minutes of the General Assembly

Online Session 2025

16 May 2025

Languages spoken: English

Simultaneous translations: Spanish, French





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ASSITEJ Online General Assembly:

16 May 2025

Session 1 07:00-09:00 AEST / Session 2 17:30-19:30 AEST

Voting members

National Centres & International Professional Networks Present:

<i>ASSITEJ Argentina</i>	<i>ASSITEJ Indonesia</i>	<i>ASSITEJ Serbia</i>
<i>ASSITEJ Armenia</i>	<i>ASSITEJ Ireland</i>	<i>ASSITEJ Singapore</i>
<i>ASSITEJ Australia</i>	<i>ASSITEJ Israel</i>	<i>ASSITEJ South Africa</i>
<i>ASSITEJ Austria</i>	<i>ASSITEJ Italy</i>	<i>ASSITEJ Spain</i>
<i>ASSITEJ Belgium</i>	<i>ASSITEJ Japan</i>	<i>ASSITEJ Sweden</i>
<i>ASSITEJ Brazil</i>	<i>ASSITEJ Jordan</i>	<i>ASSITEJ Switzerland</i>
<i>ASSITEJ Burkina Faso</i>	<i>ASSITEJ Korea</i>	<i>ASSITEJ Türkiye</i>
<i>ASSITEJ Canada</i>	<i>ASSITEJ Lebanon</i>	<i>ASSITEJ Ukraine</i>
<i>ASSITEJ Chile</i>	<i>ASSITEJ Liechtenstein</i>	<i>ASSITEJ UK</i>
<i>ASSITEJ China</i>	<i>ASSITEJ Lithuania</i>	<i>ASSITEJ Uruguay</i>
<i>ASSITEJ Croatia</i>	<i>ASSITEJ Luxembourg</i>	<i>ASSITEJ USA</i>
<i>ASSITEJ Cuba</i>	<i>ASSITEJ Mexico</i>	<i>ASSITEJ Zambia</i>
<i>ASSITEJ Cyprus</i>	<i>ASSITEJ Mongolia</i>	<i>International Inclusive</i>
<i>ASSITEJ Czechia</i>	<i>ASSITEJ Netherlands</i>	<i>Arts Network (IIAN)</i>
<i>ASSITEJ Denmark</i>	<i>ASSITEJ New Zealand</i>	<i>International Theatre</i>
<i>ASSITEJ Estonia</i>	<i>ASSITEJ Nigeria</i>	<i>for Young Audiences</i>
<i>ASSITEJ Finland</i>	<i>ASSITEJ Norway</i>	<i>Research Network</i>
<i>ASSITEJ France</i>	<i>ASSITEJ Pakistan</i>	<i>(ITYARN)</i>
<i>ASSITEJ Germany</i>	<i>ASSITEJ Poland</i>	<i>Small Size Network</i>
<i>ASSITEJ Greece</i>	<i>ASSITEJ Romania</i>	<i>Young Dance Network</i>
<i>ASSITEJ Hungary</i>	<i>ASSITEJ Rwanda</i>	<i>(YDN)</i>
<i>ASSITEJ Iceland</i>	<i>ASSITEJ Sakartvelo</i>	
<i>ASSITEJ India</i>	<i>ASSITEJ Senegal</i>	

Other attendees

ASSITEJ International Executive Committee:

Susan Jessica Giles, Australia (President), Louis Valente Sørensen, Denmark (Secretary General), Émilie Robert, France (Treasurer), Paulo Ricardo Merisio, Brazil (Vice President), Seok-hong Kim, South Korea (Vice President), Gonzalo Moreno, Spain, Jonathan Dafydd-Kidd, UK, Julia Dina Heße, Germany, Shoaib Iqbal, Pakistan/New Zealand, Stavros Stavrou, Cyprus, Theis Håvard Fincekhagen Campbell Irgens, Norway, Yannick Louis Marie Boudeau, Belgium.

Staff Members Present:

Christopher Blois-Brooke, *Staff Member*, UK, Marissa Garay, *Staff Member*, Mexico



1. Welcome & Introduction

Sue welcomed members and gave an introduction.

a. Regularity of the meeting

Susan Jessica Giles (hereafter Sue Giles), in her capacity as President, stated that in accordance with the provisions of the current Articles of Association the General Assembly of *ASSITEJ International ETS* has been convened on 16 May 2025 in an online mode, structured in two sessions to facilitate the participation of all Members, at 7:00 AEST (Oceania and the Americas) and 17:30 AEST (Asia, Africa, Oceania, Europe), to discuss and deliberate on the agenda. The Articles of Association provide that each member has one vote, Sue confirmed the regularity of the meeting and declared it validly constituted and able to deliberate with full legal effect. In compliance with Article 9.3.4, the seat of the Assembly was that of President Susan Jessica Giles, 4 Bruce Street - Coburg - Melbourne - Victoria, 3058 - Australia.

2. Approval of the Agenda

Sue Giles reviewed the agenda, which was also shared with members before this meeting. The agenda was approved unanimously by a show of hands.

3. Presentation and Approval of Voting Commission

Sue Giles presented the voting commission that consisted of Niclas Malmcrona, Ramón Verdugo, and Uyanga Ayurzana. The voting commission was, according to the Constitution, appointed prior to the meeting of the General Assembly and will operate according to the voting regulations decided together with the Executive Committee.

a. Procedures for voting

Niclas Malmcrona explained the voting procedure and how the ballots would be received by email. Voting will take place through the platform Election Runner; it will open on 16 May at 22:00 AEST and close on 22 May at 23:59 AEST.

4. Minutes of the General Assembly 2024

The minutes of the General Assembly 2024 have been available on the website for a few months and Sue Giles mentioned she would take them as read unless anyone had any remarks.

The minutes of the General Assembly 2024 were approved by a simple majority (60 members voted YES, 0 NO, 1 abstained)

5. Annual Statement 2024

Sue Giles explained that the Executive Committee (EC) reviewed all documents and unanimously approved to submit the Annual Statement 2024 for the approval of the General Assembly according to the provisions in Article 7.3 of the Constitution.

Treasurer, Émilie Robert delivered the report of activities of 2024 and the financial statement 2024.

Émilie explained that 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 due to the prudent approach of the administrators, who in this way avoid including the potential 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 for the project. 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 financial contribution is subject to verification and confirmation in 2025 by the granting authority. 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 in the next 5 years.

Louis Valente Sørensen, Secretary General, clarified that, in terms of the World Congress, there was a lot of income because ASSITEJ cashed in the payments for Delegate Passes from all delegates. Half of the Net income was shared with the hosts in Cuba and the rest was mainly used to support the travel costs of the companies that presented a production in the performances programme.

Louis also expressed that it is important to have a Reserve Fund in case we don't have funding in the future, to be able to pay for any obligations as an Association, including towards existing staff members.

From Session 1:

María Inés Falconi, ASSITEJ Argentina, expressed that some items are very general, and not all members understand very well how the money was spent. She said they didn't know what the money was spent on exactly for Babel, for example, and asked how they could receive a better idea of what happens with the money. Members believe the EC has the correct criteria to create the financial reporting but they don't know exactly what criteria are used.

Émilie Robert clarified that Babel activity expenses are mostly travel, accommodation, and fees for workshop leaders. Most of the money goes to that kind of costs, allowing people to travel and attend. She explained that if anyone wants to know how the EC decide things that can be found in the minutes of EC meetings.



María Inés suggested that maybe members need more detail about how the money is used in different activities so they can agree or not on how the funds are used and for the Assembly to decide how they will be used in the future. She said it was important to understand what the priorities are.

Sue Giles mentioned there are more detailed breakdowns and the budget that is presented is very detailed according to each of the projects.

Émilie agreed to provide any information from the global Excel sheets.

From Session 2:

Yannick Boudeau asked for information on the Babel activities during the World Congress to be included in the activities report.

Jerry Adesewo, *ASSITEJ Nigeria* asked what *ASSITEJ* generally does with the Reserve Fund, if this money sits in a bank or if it can be invested to generate more income.

Émilie Robert explained that this is dependent on the fact that we are an international association and need to be prudent with what we do with the money. We can have a spare account but can't invest in much. It will also depend on the country where we are registered, so this will be a question for next year.

Louis Valente has asked the Danish bank the Association may use from July 2025, and a possibility would be to invest in state bonds, but the amount we have in reserve is too small to make this kind of investment. The option would likely be having a savings account.

The Annual Statement 2024 was approved by a simple majority (59 members voted YES, 0 NO, 2 abstained)

6. Budget 2025-2027

Treasurer, Émilie Robert, went over the budget for 2025-2027.

Sue Giles explained this budget does not require a vote of approval from the members, but it was decided at the last General Assembly that the EC would be presenting the annual budget this year to the General Assembly if successful with the new EU grant.

From Session 2:

Ellison Tan, *ASSITEJ Singapore* asked what "patternmakers fees for document creation" (p.3 of budget) meant and Sue explained it was simply an example of a company that creates tools to share impact and evidence research on TYA.

Ellison added that she found the comparison of budgets helpful to track differences in figures and asked if this can be done in the future as well, to always have a basis for comparison.

Imran Khan, *ASSITEJ India* asked who was supported from the New Voices Fellowship to attend the programme at the *ASSITEJ Artistic Gathering 2025* in France. Marissa Garay, staff member, said all participants who were not from Europe had been granted 700 EUR for travel support.

7. Change of the Seat of ASSITEJ International

Sue Giles explained that everyone previously received the rationale and comparison of considered countries and their systems. She read through the rationale for the change of Seat.

Two votes are associated with the relocation.

The first proposes a transfer of the association from Italy to Denmark, and the second vote is around the date of this transfer (as of 1 July 2025). No changes to articles of association will be made, other than the ones necessary to adapt to the rules of the country.

Sue added to the rationale sent to members that this opens the way for more possibilities for people from outside the EU to take positions within the EC and operate clearly and transparently. We want anyone to have access to the management of the association, so not having to travel in person is important.

From Session 1:

Jenny Wake, *ASSITEJ New Zealand* asked if the Secretary General were to move, does the Seat in Denmark still work?

Louis Valente Sørensen responded that positions can be taken from anywhere in the world, the team will continue to work remotely and that was an important condition, it cannot be limited to the term where the Secretary General is in Denmark, it needs to work in future terms. The connection to Denmark is made through the Danish accounting company and auditor, and support and hosting agreement with *ASSITEJ Denmark*.

From Session 2:

Gessica Carbone, *ASSITEJ Italy*, asked if there was a plan in place to transfer in one month because she understands how complicated Italian bureaucracy is.

Sue explained there has been a lot of planning and logistics along with Roberto Frabetti who has been very helpful in facilitating this plan.

Louis explained a lot of work has been done with Roberto and SACOA (Italian legal consultancy company) and, to the best of their knowledge, it will happen in the time stated. The fiscal transition will be on this date, but there will be a month after to do reporting and close the legal register in Italy. This month is partially because, according to Italian law, the statement we will make for the six months we were in Italy (Jan – June 2025), will need to be approved by the General Assembly before we can officially close the registration in Italy. We will work with the voting commission on how to do that, maybe members receive the annual statement through email and vote online with no need for a video conference.

The EC is also in contact with funders from the EU because they have to recognise that it is a transfer of the same association.

Sue Giles stated that this is an exclusive relocation of the seat, and not a closure of the activity, made lawful by what is Article 2 of the association's articles of association, which is considered compliant with the Code of the Third Sector, which reads:

Article 2 - Head Office

2.1. ASSITEJ has its headquarters in Bologna, Italy.

2.2 For all that is not expressly contemplated by these articles of association, the rules of private law and the provisions of law in force in the state in which ASSITEJ has its registered office.

2.3 The General Assembly has the power to change the seat of the Association, making the necessary amendments to the Statutes so that they can comply with the laws of the State in which ASSITEJ has its seat.

This is an exclusive transfer of the seat, with operational continuity and changes to the Articles of Association other than those necessary to adapt them to the laws of the country of the new location, as required by The European Education and Culture Executive Agency.

Sue explained there is still a question regarding the transfer around the association's reserves. According to Italian law, an increase in assets (reserves) may have to be donated to an entity of the Italian third sector if the legal bodies consider it a closure. It is limited to the increase in assets realised in the financial years in which ASSITEJ was registered in the RUNTS (2023, 2024 and 2025).

VOTE: President Susan Jessica Giles proposes to the General Assembly to transfer the seat of the Association from Italy (Via Matteotti 16, Bologna) to Denmark (Nørregade 26, Copenhagen).

Approved by a simple majority (60 members voted YES, 0 NO, 1 abstained)

VOTE: The President proposes to the General Assembly to approve the transfer to take place on 1 July 2025, with the closing of the fiscal period in Italy on 30 June 2025 and the beginning of the fiscal period in Denmark on 1 July 2025

Approved by a simple majority (60 members voted YES, 0 NO, 1 abstained)

8. Constitutional Changes

Sue Giles explained there are several changes required for the relocation of the Seat that correspond to Danish law and some will simplify the constitution. Sue shared the proposals for constitutional amendments and pointed out changes and reasons behind them.

From Session 2:

Katariina Metsalampii, *Small Size Network*, asked if maybe the Assembly is voting for something based on the idea that the association is moving from Italy. It might be a problem to make these changes in the constitution if we stay in Italy, so how do we vote for changes before voting for transfer?



Louis Valente Sørensen suggested adding a sentence which states that the assembly votes for these changes if there is a positive vote for the change of Seat. They will come into effect only if there is a change of Seat. We can rephrase The text on the ballot were rephrased together with the Voting Commission. Louis also reminded members that constitutional changes require a 2/3 majority in favour.

The constitutional changes were approved by a two-thirds majority (59 members voted YES, 0 NO, 2 abstained).

The constitutional changes will come into effect on date of the transfer of the seat (1 July 2025).

9. Any other business

Sue Giles declared the meeting closed.



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



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 *TPAYABCR* - 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 - *TPAYABCR* 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.

ASSITEJ International budget 2025-2026

	2025	2026
INCOME		
MEMBERSHIP FEES 2025	22.000	0
MEMBERSHIP FEES 2026	0	24.000
DONATIONS	0	0
DONATIONS FOR SPECIFIC CAMPAIGNS	0	0
BABEL PROJECT INCOME 2025	16.650	0
OTHER REVENUES	0	0
ALLOCATION FROM RESERVE FUND	10.000	15.000
TOTAL INCOME MISSION BUDGET AND OTHER PROJECTS	48.650	39.000
OTHER PUBLIC & PRIVATE GRANTS FOR CCE PROJECT	0	0
UNIVERSITY OF SYDNEY (FOR VALUE OF TYA) - CERTAIN	12.000	0
ASSITEJ FRANCE (EVENT WEBSITE 2025) - CERTAIN	7.200	0
ASSITEJ SPAIN (CONTRIBUTION TO WORLD DAY CAMPAIGN)	6.000	9.100
NATIONAL CENTRE CONTRIBUTION TO CRM - POSSIBLE	0	1.000
REGIONAL CO-FUNDING OF REGIONAL COOPERATION PROGRAMME	2.000	5.000
TOTAL INCOME CONTRIBUTIONS TO CCE NETWORK PROJECT	27.200	15.100
EUROPEAN UNION GRANT - CCE NETWORK PROJECT	218.800	218.800
TOTAL INCOME	294.650	272.900

COSTS		
MISSION BUDGET COSTS & OTHER PROJECTS COSTS NOT ACCOUNTABLE IN CCE_NETWORK PROJECT		
DONATIONS CAMPAIGNS	0	0
COSTS FOR SMALL EQUIPMENT AND OFFICE SUPPLIER	1.000	1.000
GIFTS & REPRESENTATION	200	200
OTHER ADMINISTRATIVE COSTS	200	200
IRES - CORPORATE TAXES	3.000	0
COSTS FOR FUNDRAISING	0	0
COSTS FOR SOLIDARITY ROTATION FUND	0	0
BANK COSTS, SOLDI, PAYPAL TOTAL	1.200	1.200
COMMERCIAL COSTS	0	0
OTHER MISSION BUDGET COSTS	100	100
VARIATIONS OF RATE EXCHANGE	100	100
TOTAL COSTS NOT ACCOUNTABLE IN CCE	5.800	2.800
CCE_NETWORK PROJECT COSTS		
WORK PACKAGE 1: PROJECT MANAGEMENT & COORDINATION	126.350	118.100
PROJECT MANAGEMENT		
STAFF COSTS - SECRETARY GENERAL & PROJECT LEADER (LOUIS - 80%)	36.000	36.000
STAFF COSTS - PROJECT PRODUCER & MEMBERSHIP (MARISSA - 70%)	30.000	30.000
STAFF COSTS - DIGITAL, RESEARCH & PARTNERSHIPS (CHRIS - 80%)	32.400	32.400
PRESIDENT ALLOCATION	0	0

FINANCES		
BOOKKEEPING, ACCOUNTING, ANNUAL STATEMENT	10.250	5.000
CONSULTANTS: FISCAL, LEGAL & LABOUR	1.000	0
CONSULTANTS: GENERAL TAX AND CORPORATE CONSULTING	200	200
ADMIN SERVICE TO MOVE SEAT FROM ITALY	1.000	0
OTHER COSTS		
PROJECT TEAM & STAFF CO-WORKING TRAVEL COSTS	8.000	8.000
TRAVEL INSURANCE & WORKERS COMPENSATION	1.000	1.000
DIGITAL WORK PLATFORMS, MEETING TOOLS & EMAILS	2.500	1.500
OTHER COSTS	1.000	1.000
EXTERNAL PROJECT EVALUATION (INCLUDING TRAVEL)	3.000	3.000
WORK PACKAGE 2: CULTURE FOR THE PEOPLE	50.867	66.950
VALUE OF TYA (THEATRE FOR YOUNG AUDIENCES) RESEARCH AND DISSEMINATION		
FEES	7.500	7.500
TRAVELS	1.500	1.500
PATTERNMAKERS FEES FOR DOCUMENT CREATION	0	2.950
QUANTITATIVE ACCESS DATA		
FEES	2.500	2.500
TRAVELS & ACCOMMODATION	500	500
POLICY ANALYSIS & RECOMMENDATIONS OF EU POLICIES.		
FEE	2.000	0

PERFORMING ARTS COALITION		
PAC COORDINATOR CONTRIBUTION	1.500	1.500
ADDRESSING THE IMPACT OF CRISIS		
FEE FOR DESKTOP RESEARCH		0
DEVELOPMENT OF PRACTICE GUIDE AND CREATION OF DIGITAL DOCUMENT	0	2.000
DATABASE DEVELOPMENT	500	500
WORKSHOP ON IMPACT OF CRISIS PRACTICE GUIDE	0	0
INCLUSIVE PATHWAYS TO PARTICIPATION		
FEE FOR PARTICIPATION FACILITATORS	500	500
DESKTOP RESEARCH	1.000	1.000
WORLD THEATRE DAY (COMMUNICATION)		
PROJECT MANAGER	18.667	32.000
MATERIALS	7.500	6.500
IT DEVELOPMENT	3.000	3.000
COMMUNICATION AND MARKETING	2.500	3.000
ADMINISTRATION AND OTHERS	1.700	2.000
WORK PACKAGE 3: MULTIPLYING IMPACT – DEVELOPING THE MEMBERSHIP	8.105	9.750
TRAVEL & ACCOMMODATION EC & STAFF - SUPPORTING CENTRES & NETWORKS	1.800	1.800
LANGUAGE DIVERSITY AND EQUITY		
SIMULTANEOUS TRANSLATION OF STRATEGIC EVENTS/PANELS/ONLINE SESSIONS	1.000	1.000
SUPPORTING ASSITEJ INTERNATIONAL PROFESSIONAL NETWORKS		

Travel assistance AAG2025	1.355	0
Travel to ASSITEJ Cooperation Development Programme (12 pers of 700)	2.100	2.100
DOCUMENTING MEMBERSHIP - CRM	600	600
COSTS FOR CRM IMPLEMENTATION	0	3.000
MEMBER ACTION AROUND DIVERSITY	250	250
TRANSLATION & SPEAKER FEES ONLINE SESSIONS NOT RELATED TO GATHERING/CONGRESS	1.000	1.000
OPEN DOOR , GREEN TEAM, NATIONAL CENTRE Toolkit proofread, editing, translation, design	0	0
WORK PACKAGE 4: CULTURE FOR CO-CREATIVE PARTNERSHIPS	70.078	55.350
ARTISTIC GATHERING AND WORLD CONGRESS		
SUPPORT FOR SPEAKERS & DELEGATES WITH ACCESS NEEDS	0	0
TRANSLATION COSTS & LANGUAGE BADGES	2.040	0
NEW VOICES FELLOWSHIP TRAVEL SUPPORT	4.816	0
REGIONAL COOPERATION PROGRAM		
RCP - TOTAL COSTS	31.500	38.000
MOBILITY SCHEMES		
STRATEGIC INVITATIONS AAG 2025	9.134	0
AAG 2025 - PROFESSIONAL EXCHANGE PROGRAMME Travels	5.238	0
PARTNERSHIPS WITH OTHER INTERNATIONAL ORGANISATIONS		
TRAVEL COSTS EC	400	400
SHIFT ECO LABEL		
SHIFT Fee	2.000	2.000

SHIFT travel/accommodation costs attending workshops	500	500
MEMBER ENGAGEMENT MEETINGS / EC MEETINGS (SUPPORT TO HOSTS)	8.000	8.000
EC TRAVEL COSTS TO ASSITEJ EVENTS & MEMBER ENGAGEMENT MEETINGS		
FIXED AMOUNT MAY 2024 -JULY 2027 (1.000 PER EC MEMBER)	5.000	5.000
EXTRA FUND EC TRAVELS	1.250	1.250
EC MEMBERS TRAVEL INSURANCE & VISA	200	200
WORK PACAKGE 5: COMMUNICATION AND DISSEMINATION	33.450	19.950
DIGITAL COMMUNICATIONS (Newsletters, Social Media, Social Media Boosting)	1.200	1.200
NAF EVENT PRODUCTION		
WEB & TICKETING (Ticketing System Management, Web Support, Travel & Accommodation)	9.500	0
LIVESTREAMING & RECORDING (including Travel & Accommodation)	4.500	0
ALL WEB PLATFORMS (Corporate Site, 2025/2027/2028 Event Site, Online Archive, CRM: Member Zone)		
WEB DEVELOPMENT (DevLabs)	5.250	5.250
ONGOING WEB COSTS & HOSTING (Webmaster, Domain/Video Hosting & Storage, Software Subscriptions)	9.000	9.000
WEB ACCESSIBILITY & TRANSLATION (including Access Tools Development)	3.500	3.500
COMMUNICATION AND DISSEMINATION - OTHER COSTS	500	1.000
TOTAL COSTS ACCOUNTABLE IN CCE	288.850	270.100
TOTAL COSTS	294.650	272.900
BALANCE	0	0



May 2025

Change of Legal and Financial Seat of ASSITEJ International

The Executive Committee of ASSITEJ International is proposing the General Assembly of the Association to approve the change of the legal and financial seat of ASSITEJ from the current location in Italy to Denmark.

This document includes

- A presentation of the reasons for this proposed change
- An annex showing a detailed analysis of different options of hosting countries.

Background

Since 2014 the seat of ASSITEJ International has been based in Italy. Prior to 2014 ASSITEJ had no officially registered address or fiscal identity which caused problems in applying for and receiving funding and for administering membership fees and other income.

Mandated by the General Assembly the Executive Committee (EC), led by the Treasurer of that term, Roberto Frabetti, registered the Association in Italy in 2014 and resolved the administrative problems that had existed before.

In 2022 ASSITEJ International received significant funding from Creative Europe through the Creative Europe Network strand and as a partner of a European Cooperation project called BABEL.

At the same time of the increase of the turnover of the Association, new legislation came into force in Italy which meant that ASSITEJ International entered a process to be registered in Italy as a Third Sector Entity. This process entailed several changes to the Constitution of ASSITEJ and involved the membership in a special meeting of the General Assembly held online in 2023 to approve the necessary constitutional changes.

Why we are considering a change of seat

There are two reasons for a change of seat in 2025.

1. The first reason is the result of a comparative study on what legal registration in four different countries imply in terms of ongoing administrative costs and easy management procedures for an International Association with a remote working team and considering the long term stability of ASSITEJ.
2. The second reason is that Roberto Frabetti, who was Treasurer (2014-2021) and Financial Director of ASSITEJ's European Network project (2022-2024), is retiring and it has proven difficult to recruit personnel with the required skills in Italy to replace him. Knowing his desire to retire, ASSITEJ International has been in a dialogue with theatre company La Baracca in Bologna, Italy where Roberto works and also circulated a public job call for the position of administrator and financial manager

As our efforts have been unsuccessful, we are now in the position of seeking another way to manage the financial and legal responsibilities of ASSITEJ.

What is important when choosing the seat?

The following factors were the most important in understanding which country provides the best option for ASSITEJ International:

- Regular reporting requirements to legal registers and tax authorities including the language of the documents to be provided, and to what extent access to the registers is easy and accessible for non-residents of the country.
- Access to bank and payment methods for EC and staff members not living in the country of the seat.
- Legal requirements and procedures for bookkeeping and international payment



- Easy and digitized access for non-residents of the country across all administrative processes, especially the bank and the legal register.
- National requirements affecting the constitution of ASSITEJ.
- Long-term stability of the management setup including administrative implications of the transition between current and future staff and EC members.
- The level of ongoing administrative costs for the running of the Association in the country.

Which countries were considered?

A large proportion of the funding of ASSITEJ International is coming from the Creative Europe Network strand. To receive this funding the Association has to be registered in a country eligible for Creative Europe funding and ideally an EU country.

On this basis, four countries were considered.

Belgium

Belgium is a country where many international organisations are based and provides a good legal structure for these. Access to bank and payment methods is also good for a remote working team as well as the processes for bookkeeping and legal requirements to payments. The bank can provide payment cards to non-residents. It is, though, necessary to go to the bank in person to open a bank account and when the legal representatives of the Association change s (e.g. when a new Secretary General, Treasurer or President is elected).

The estimated costs for an external service provider to provide bookkeeping, accounting, and an annual statement is around 8.000 EUR per year. The estimation is based on quotes from two accounting companies. These quotes imply that ASSITEJ staff members make payments and provide all relevant documents for the bookkeeping. The quotes do not include external fiscal audit if ASSITEJ decides to request this.

If registered in Belgium ASSITEJ would have to provide the annual statement, minutes of a yearly General Assembly and other related documents to the legal



register by physical post in one of the official languages of Belgium (French, Flemish or German). This is a slightly complicating factor for a remote team that may not live in Belgium or speak any of the official languages.

The EC is grateful for the help ASSITEJ Belgium provided to explore this option.

Denmark

Denmark is a very digitized country with a low level of legal and administrative requirements for small and middle-sized associations. Once registered there are normally no requirements for non-for-profit Associations with limited commercial activity to hand in yearly minutes or financial reports to the legal register.

The mechanisms for control are mainly handled by the bank and consist of a yearly description of approximate number and nature of international transactions, and submitting a list of board members, minutes from the General Assembly and an updated Constitution. After opening the bank account submission of these documents is required when there are changes to the board or the Constitution or by request from the bank. ASSITEJ Denmark has received such a request one time in the last 10 years, however, it may be more for ASSITEJ International.

Access to the legal register and the bank is provided in an app that is accessible in English for non-Danish residents from a long list of countries who are eligible to use their passport to verify their identity.

It is generally not requested to go to the bank in person to open a bank account or to transfer access to new legal representatives. Transfer of access to the legal register from current to future staff and EC members is done online through the app, using a self-service solution.

The bank can provide payment cards to non-residents.

No tax or VAT reporting on income is required once the Association is registered as an Association with limited commercial activity. If ASSITEJ has commercial activity in the future VAT and tax reporting may be activated.

The estimated costs for an external service to provide bookkeeping, accounting, and an annual statement is around 4.000 EUR per year. The estimation is based on quotes from two accounting companies. These quotes imply that ASSITEJ



staff members make payments and provide all relevant documents for the bookkeeping. The quote does not include external fiscal audit if ASSITEJ decides to request this.

Italy

Italy is where ASSITEJ is registered currently which has the advantage of avoiding the extra costs and work to change the seat and a low level of risk in terms of unforeseen issues in the administration of ASSITEJ.

Yearly submissions involve upload of extracts of EC and General Assembly minutes, Annual Statement, member book and tax declarations following specific deadlines.

In Italy most interactions with officials and submission of documents to legal registers and tax authorities need to be in Italian.

Submission of reports and documents and access to the bank happen through three different digital mechanisms that are less accessible for non-residents and less easy to transfer from one staff or EC member to another. Access to tax reporting is facilitated by the current legal consultant of the Association.

When paying non-Italian service providers, Italian law requires that the service providers hand in a tax residence certificate and fill out a tax form. This is a complicating factor for both the service provider and the staff of ASSITEJ to request and check the documents and explain the process.

The bank that ASSITEJ has currently, cannot provide payment cards to non-resident staff and EC members. ASSITEJ is currently using another payment card provider which adds a small extra cost and complexity in the bookkeeping.

The estimated yearly costs for the administration in Italy are around 50.000 EUR. The costs are higher than in other countries due to the administrative requirements and relative complexity. The fact that most documents have to be translated, checked and uploaded by a person with expertise in Italian administration and language is also influencing the costs.

The quote received for administration in Italy includes the service provider making bank transactions. In the scenario of the other countries payments are made by ASSITEJ staff members or the Treasurer.

Luxembourg

The possibility of moving the seat to Luxembourg was initially considered but was not analysed in detail because ASSITEJ Luxembourg shared that they had



recently experienced complexities in setting up a bank account for an international association.

The EC is grateful for the help ASSITEJ Luxembourg provided to explore this option.

Conclusion

Registering ASSITEJ International in Italy back in 2014 was a very important step and has allowed the Association to have an official registered status and to apply for and receive funding. The seat in Italy has been key for the financial transition and organisational growth we have seen since 2022. The work of Roberto Frabetti cannot be under-estimated and we are sincerely grateful to him for his leadership and guidance, and his continued work and advice.

After analysing the different options described above, the Executive Committee feels that it is time to move the seat, for the immediate solution to our administrative challenges, as well as for the long term stability of the Association.

Both Belgium and Denmark provide good options in terms of low ongoing administrative costs and smooth digitized administrative process for a remote working team. Belgium has a legal structure created for international associations but also the Danish Association structure allows for international association and an international board.

Belgium has the small disadvantage that ASSITEJ has to submit the annual statement, minutes of a yearly General Assembly and other related documents to the legal register by physical post following yearly deadlines in one of the official languages of Belgium. Also, it is a requirement to go to the bank in person to open a bank account and when the legal representatives of the Association change (e.g. when a new Secretary General, Treasurer or President are elected).

This is a slightly complicating factor for a remote team that may not live in Belgium or speak any of the official languages.

On this basis the Executive Committee proposes the General Assembly approves:



- **to transfer the seat of ASSITEJ International from Italy to Denmark with the tentative dates of leaving Italy on 30/06/2025 entering Denmark on 01/07/2025; and**
- **to make the required changes to the Constitution to allow this transfer.**

Agreement with ASSITEJ Denmark

If this proposal is accepted by the General Assembly, ASSITEJ International and ASSITEJ Denmark will work on signing an agreement that allows ASSITEJ International to have the legally registered address free of charge where ASSITEJ Denmark is based.

The agreement will also include occasional support to ASSITEJ International by ASSITEJ Denmark in limited administrative situations and processes. These could be assisting new EC members to access the legal register or recommending an accounting company. This support will be agreed to and remunerated but the costs are anticipated to be very low and are only relevant in a future with no Secretary General or staff member based in Denmark.

The purpose of the agreement with ASSITEJ Denmark is to secure the long-term stability of the seat beyond the current members of the Executive Committee.

Annex

	Italy	Denmark	Belgium	Luxembourg
Legal identity				
Registration type	Third sector entity	"Almindelig Forening" (Regular Member Association)	2 types: 1/ ASBL/VZW: non-profit association 2/ AISBL/IVZW: International non-profit association	asbl (non profit association)
Digital access to legal register	Yes	Yes	Yes	yes
Digital access to legal register for non-residents	Yes, but with some complications	Yes	No	yes
Regular Reporting requirements	(1) Annual Financial Statement approved by EC before 30 April, (2) Annual Financial Statement with explanatory notes approved by Assembly before 30 May, (3) Notification of changes in the Constitution, EC members, Officers, Auditor with 30 days, (4) notification of changes in Revenue agency, (5) Upload updated member book beginning of each year, (6) Extract of EC and Assembly minutes in Italian and English uploaded to RUNTS	The bank needs an updated constitution when changes are made, minutes from the General Assembly and list of board members.	(1) Annual Financial Statement approved by general assembly before 30 June, (2) Notification of changes in the Constitution, EC members, Officers, Auditors to the state register and to the bank (3) publishing of annual report and financial statement;	(1) Annual Financial Statement approved by general assembly before 30 April, (2) Notification of changes in the Constitution, EC members, Officers, Auditors to the state register and to the bank (3) publishing of annual report and financial statement on the website (5) Upload updated member book beginning of each year, (6) in case of government funding budget for the running year approved by the general assembly in march, budget for the following year approved by the EC in march and december to send to the ministry.
Legal requirements to register ASSITEJ	Membership with equal rights, yearly general assembly, funders on website, deadlines for approval of annual statements and more	(1) At least 2 members, (2) a mission, (3) changing membership, (4) Membership fees, (5) General Assembly as highest authority, (6) an independent elected leadership	(1) At least 2 members, (2) a mission, (3) constitution (4) Membership fees, (5) General Assembly as highest authority, (6) Yearly General Assemblies (7) an independent elected EC	(1) At least 2 members, (2) a mission, (3) constitution (4) Membership fees, (5) General Assembly as highest authority, (6) an independent elected EC
Documents & process to prove the requirements	Already created	Submit Constitution and Minutes from last General Assembly	See International Association >>	Submit Constitution and Minutes from the constituting General Assembly

Annex

	Italy	Denmark	Belgium	Luxembourg
Setup time	Already created	Registration is instant & online. Exemption from Tax and VAT is by application. This can take a couple of month but the Association is active once it is registered online	"Standard NPA" non-profit - Submission to the Register; "International NPA" - Approval of act by the notary and submission to the Register	Association is active once it is registered online, setting up a bank account can be a pain in the ass with an international EC
An international association	Already created	Not a problem. Requiereements: (1) The Association need to have address in Denmark. The legal register does not need details on board members just a legal representative that can access the digital register through "Mltid" - the same that is used for the bank (This was the answer from Danish Business Authority). The tax authorities gave a slightly different answer: that it is not a problem to be international as long as decisions are made in Denmark. This can potentially be a small challenge when Louis is no longer Secretary General. On the other hand it is very unlikely that the issue will ever be raised and the risk will be mitigated through the agreement with ASSITEJ Denmark to host ASSITEJ International.	<ul style="list-style-type: none"> - The name of the AISBL and its head office location. - The aims of the AISBL and its planned activities. - The rules for admitting and removing members. - Members' rights and obligations. - The roles, meeting procedures, and decision-making process of the general management body and how resolutions are communicated to members. - The structure, appointment methods, and powers of the administrative body, and how it represents the AISBL legally. - The process for changing the statutes, dissolving the association, liquidating assets, and ensuring any remaining assets are used for selfless purposes if dissolved. 	for the registration of the association it is not that problematic to have an international board, for the bank account it could be a bit more challenging
Bank & Payments				
Name of bank	Banco BPM	Arbejdernes Landsbank	Various banks available (BNP Paribas Fortis, ING, KBC)	banque et caisse d' épargne de l' Etat

Annex

	Italy	Denmark	Belgium	Luxembourg
Signatory of UN Principles for Responsible Banking	No, but has joined "UNITED NATIONS GLOBAL COMPACT" "TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)"	Yes	Most of them	yes
Digital access	Yes	Yes	Yes	yes
Digital access for authorisations	No	Yes	Yes	yes
Digital access for non-residents	Partially, an Italian sim card and email address is needed	Yes, though the app "Mitid" which for most countries is easy validated using the passport of the staff/EC member	Partly; conditions apply per bank;	yes, with the luxembourgish connection app
English language option in online bank access	English not provided, only by google translation	Yes for the interface for payments, legal documents are in Danish	Yes (for all)	yes
Requirements for setup of account and cards	Already created	Identity information on board members, constitution & GA minutes	Banks will need: The enterprise number	Identity information on board members, constitution & GA minutes
Issues with an international board?	No	No	No	no
Procedures for international transactions		Describe approximate number and nature of international transactions against money laundering (yearly)	No major issue for transactions; How	
Payment cards to non-residents	Probably not	Yes	Yes	don't know
Requirements for international transactions	Tax residence certificate and Form D	VAT numbers correctly stated	To check	none
Tax residence certificate required for paying international services	yes	no	To check	no
Bank costs		The costs ASSITEJ is currently paying to Soldo can be saved	Vary per bank	90 € yearly account, 2,5 monthly per bank card, 15 payment per month free 0,5 € for every additional payment
Account in Euros	Yes	Yes	Vary per bank	yes

Annex

	Italy	Denmark	Belgium	Luxembourg
Return possibilities for reserve fund (50.000 EUR)	To check	No, the amount is too small. Although investementes in bonds may be an option if the constitution allows for it	To check	?
VAT & Taxes				
VAT and tax reporting requirements	Yes, yearly reporting	No VAT and Tax reporting requierements	Yes. Yearly reporting	yearly report
Excmpted from tax on income	Yes	Yes (by a one time application that establish ASSITEJ as a non for profit)	Associations must submit each year	yes since non profit
Excmpted from VAT		Yes (by a one time application that establish ASSITEJ as a non for profit)	In most cases	yes (simplified VAT or partial VAT is an option)
Taxes on costs for employees	3.5% (after a certain threshold)	0%	tbc	12,5%
Taxes on membership fees	0	0	0	0
Taxes on public grants	0	0	0	0
VAT on services sold by ASSITEJ (e.g. sales of delegate passes)	No	Is excmpted from VAT and tax if the passes are sold mainly to members and the income is used to work for the non for profit aims of the association	<p>Possible VAT registration. Once registered and possessing a VAT number, when buying goods and services in Belgium, the association is able to get refund of all the VAT paid.</p> <p>However, after registering to the VAT, the AISBL will also be compelled to:</p> <p>File quarterly reports, stating the total amount of operations (in and out) subject to VAT</p> <p>File yearly list of VAT clients the AISBL has sold goods or services to</p> <p>Retain a VAT of 21% over all sold goods or services, and pay that amount quarterly to the finance administration</p>	possible if full VAT affiliation, not necessary if simplified or no VAT

Annex

	Italy	Denmark	Belgium	Luxembourg
Bookkeeping, accounting and payments by bank				
Bookkeeping & accounting done by staff or external service?	External Service Provider (SACOA)	External Service Provider (Katrine Kihm)	DEG & Partners Art consult & PME-Co	
Bookkeeping done by Service provider?	Yes	Yes	Yes	
Accounting done by Service provider?	Yes	Yes	Yes	
Bank transactions done by Service provider?	Yes	no	no	no
Annual statement done by Service provider?	Yes	Yes	Yes	Yes
Annual statement in English	Yes	Yes	Yes	yes
Accounting software	Currently no software used	E-economics	Available	
Provide bookkeeping documents digitally	Upload to google drive	Yes, though E-economics app	Available	
Can Service provider give fiscal advice	Yes	Yes, to some extent	Yes	
Reporting to official registers done by Service provider or staff?	Service provider	Not needed	Service provider	
Legal obligation to have external auditor?	Yes, when these limits are exceeded in two consecutive financial years: a) total assets in the balance sheet: (150,000 euros); b) revenues, income, receipts however denominated: 300,000 euros; c) employees employed on average during the fiscal year: (7 units).	No	Yes. Beyond () Euro	
Yearly costs for External Auditor Report	2000	3500	To check	1000-2000 €
Estimated costs for Service provider	50000	3500	8,200€	a 40h minimum wage for qualified workers is 3150 € brutto + 12,5% social charges per month, which means at least costs of 42525 € for a full time job

Annex


	Italy	Denmark	Belgium	Luxembourg
Other costs				
Number of employees in the country	0	1	0	0
Yearly costs related to the payment of the salary of current Secretary General who is based in Denmark (Costs for other employees is equal for all four scenarios)	2600 (using employer of record)	500	2600 (using employer of record)	2600
Yearly costs for legal and fiscal consultancy	Included in quote from SACOA	500		depending on the needs

Proposals for Constitutional Amendments

General Assembly 2025

CURRENT CONSTITUTION – approved 2024	AMENDMENTS TO CONSTITUTION - 2025	EXPLANATIONS
<p>Article 1.1. Name</p> <p>Since the theatrical art is a universal expression of humanity and possesses the influence and power to link large groups of the world's people and considering the role that theatre and the performing arts can play in arts education of young generations, an autonomous international organisation has been formed which bears the name "ASSITEJ International - International Association of Theatre and Performing Arts for Children and Young People - ETS" abbreviated to "ASSITEJ International - ETS".</p> <p>The name ASSITEJ derives from the original historical acronym of "Association Internationale du Théâtre pour l'Enfance et la Jeunesse". Hereinafter in these Articles of Association, "ASSITEJ International ETS" will be referred to as ASSITEJ for further brevity.</p>	<p>Article 1.1. Name</p> <p>Since the theatrical art is a universal expression of humanity and possesses the influence and power to link large groups of the world's people and considering the role that theatre and the performing arts can play in arts education of young generations, an autonomous international organisation has been formed which bears the name "ASSITEJ International - International Association of Theatre and Performing Arts for Children and Young People" abbreviated to "ASSITEJ International".</p> <p>The name ASSITEJ derives from the original historical acronym of "Association Internationale du Théâtre pour l'Enfance et la Jeunesse". Hereinafter in these Articles of Association, "ASSITEJ International" will be referred to as ASSITEJ for further brevity.</p>	<p>"ETS" should be removed. "ETS" refers to the third sector status in Italy "Ente del Terzo Settore".</p>
<p>1.2.4 Child safety and child rights.</p> <p>ASSITEJ is committed to promoting the safety, participation and empowerment of all children and will support no action that intentionally harms children physically, sexually, emotionally, psychologically or culturally in any context.</p>	<p>1.2.4 ASSITEJ is committed to promoting the safety, participation and empowerment of all children and will support no action that intentionally harms children physically, sexually, emotionally, psychologically or culturally in any context.</p>	<p>The change is not a change in content only in language.</p> <p>When a clause is not starting a new section the article cannot be written with a heading.</p>
<p>1.2.7 ASSITEJ has non-profit and non-commercial aims.</p>	<p>1.2.7 ASSITEJ is a not-profit organisation.</p>	<p>Our Danish consultant advises to change to this definition this is more relevant in</p>


		a Danish context and allow revenue generation from commercial activities if that becomes relevant in the future.
Article 2 – Seat 2.1 The Seat of ASSITEJ is in Bologna, Italy.	Article 2 – Seat 2.1 The Seat of ASSITEJ International is in Copenhagen, Denmark.	
2.5 The Association is constituted in the form of a 'Third Sector' Organization (ETS) and therefore as a Non-Profit Organisation, in accordance with Italian Law Code of the Third Sector - Legislative Decree 117/2017, paragraphs 1d and 1i of art. 5).	2.5 The Association is constituted in the form of a "Forening" (an Association) in accordance with Danish Law.	
2.6 Specifically, it meets the requirements of the Italian Law Code of the Third Sector: 2.6.1 The Association, in pursuit of the above purposes, carries out exclusively or principally activities of general interest referred to in the Italian Law (Code of the Third Sector - Legislative Decree 117/2017, paragraphs 1d and 1i of art. 5) and specified in the art.3. and its subsequent amendments. 2.6.2 The financial statements must be prepared in accordance with Italian Law, in particular Article 13 of Legislative Decree 117/2017 ((1) (d) and (i) of Art. 5) and specified in Art. 3.) and its subsequent amendments. 2.6.3 The Executive Committee will also be called upon to draw up the "Social Balance sheet" in the cases provided for in Article 14 of Legislative Decree 117/2017.		These sections refer to Italian law and can be deleted.
4.1 Members of the Association are: 1. National Centres representative of theatre and the performing arts for children and young	4.1 Members of the Association are: 4.1.1. National Centres representative of theatre and the performing arts for children and young	This is a small change to correct the numbering.

<p>people in their own countries.</p> <p>2. International Professional Networks of theatres, organisations and persons who share a common artistic need or interest that serves the growth of theatre and the performing arts for children and young people.</p>	<p>people in their own countries.</p> <p>4.1.2. International Professional Networks of theatres, organisations and persons who share a common artistic need or interest that serves the growth of theatre and the performing arts for children and young people.</p>	
<p>4.3.5 Common criteria for membership:</p> <p>No category of membership may participate provisionally in ASSITEJ.</p>		<p>This art is not relevant under Danish law.</p>
<p>5.4 Obligations and constraints of Members only</p> <p>1) All members shall:</p> <ul style="list-style-type: none"> * pay the membership fee, * use the acronym "ASSITEJ" in the name of the Centre or Network or in the subtitle. * communicate to their members the information sent from the Secretary General's office. <p>2) Membership may not be temporary.</p> <p>3) The National Centres and International Professional Networks, as organizations, participate through their representatives.</p>	<p>5.4 Obligations and constraints of Members only</p> <p>1) All members shall:</p> <ul style="list-style-type: none"> * pay the membership fee, * use the acronym "ASSITEJ" in the name of the Centre or Network or in the subtitle. * communicate to their members the information sent from the Secretary General's office. <p>2) The National Centres and International Professional Networks, as organizations, participate through their representatives.</p>	<p>Point 2 is not relevant under Danish law.</p>
<p>Article 7 – Income, Funds, Financial Year and Budget</p> <p>7.3. The financial year runs from 1 January to 31 December of each year. Within 4 months of the end of the financial year, the Executive Committee shall prepare the "Financial Statements" to be submitted for the annual approval of the General Assembly - which is responsible for the assets - by 31 May of the year following the end of the financial year, so that by 30 June it can be deposited, drawn up in compliance with Italian Law, as provided for by Article 13 of</p>	<p>Article 7 – Income, Funds, Financial Year and Budget</p> <p>7.3. The financial year runs from 1 January to 31 December of each year. Within 4 months of the end of the financial year, the Executive Committee shall prepare the "Financial Statements" to be submitted for the annual approval of the General Assembly - which is responsible for the assets - by 31 May of the year following the end of the financial year.</p>	<p>The Financial Statement do not need to be uploaded to the Danish Business Register. It will be shared with the Bank but there is no deadline for this.</p> <p>The “Social Balance Sheet” is not needed in Denmark.</p>




<p>Legislative Decree 117/2017 and its subsequent amendments.</p> <p>The Executive Committee will also be called upon to draw up the "Social Balance sheet" in the cases provided for in Article 14 of Legislative Decree 117/2017 or when it deem it appropriate. The Social Balance sheet, drafted in accordance with Italian law, will also have to be approved by the General Assembly.</p> <p>In addition to the Balance Sheet, Mission Budgets for the period between one Congress and the next and any related Final Accounts, on which the General Assembly will express an indicative and non-binding evaluation, may also be brought to the attention of the General Assembly at the World Congress.</p>	<p>In addition to the Balance Sheet, Mission Budgets for the period between one Congress and the next and any related Final Accounts, on which the General Assembly will express an indicative and non-binding evaluation, may also be brought to the attention of the General Assembly at the World Congress.</p>	
<p>Article 8 - Structure</p> <p>The governing body of this Association consists of:</p> <ol style="list-style-type: none"> 1. The General Assembly 2. The Executive Committee <p>The members of the Executive Committee are listed in Article 11.</p> <p>3. Body of Legal Control and Audit</p> <p>Only when the requirements of the Law are met or, failing that, when it deems it appropriate.</p>	<p>Article 8 - Structure</p> <p>The governing body of this Association consists of:</p> <ol style="list-style-type: none"> 1. The General Assembly 2. The Executive Committee <p>The members of the Executive Committee are listed in Article 11.</p>	<p>Body of Legal Control and Audit is not mandatory under Danish Law and can be removed from the definition of the structure of the Association.</p>
<p>9.1 Composition of the General Assembly</p> <p>The General Assembly consists of delegations of Members. Affiliates may be invited.</p>	<p>9.1 Composition of the General Assembly</p> <p>The General Assembly consists of delegations of Members registered in the member list of the Association. Affiliates may be invited.</p>	<p>Our legal adviser propose to add this sentence to refer to the list of members.</p>

<p>10.3 Functioning of the Executive Committee</p> <p>10.3.11 In order to comply with the laws of the Country where the Association has its seat, the management of accounting and corporate books shall be carried out by the Treasurer only in the case where they are residing in the town where ASSITEJ has its seat; otherwise, the Executive Committee shall nominate a Responsible Administrator (company or person) residing in the town where ASSITEJ has its seat and determine duties, powers and any fees. The Treasurer shall be responsible for reviewing the conduct of the Responsible Administrator in order to check that all deeds fully comply with the interests of the Association (see also Art. 11.5.9). If the Responsible Administrator is a company, an individual Administrator must also be identified within the company.</p>	<p>10.3 Functioning of the Executive Committee</p> <p>10.3.11 – Financial powers - The President, treasurer and Secretary General are authorised to represent the association in financial matters and to dispose of the association's funds via electronic self-service solutions, including online banking, mobile banking and payment cards. In addition, the Executive Committee may jointly appoint one or more persons to manage the association's funds via electronic self-service solutions, including online banking, mobile banking and payment cards. The Executive Committee's policy for financial transactions will ensure transparent financial procedures and allow the Executive Committee to audit the accounting.</p>	<p>This new version follows the recommendation of the Danish bank that ASSITEJ International will use. The financial policy will be informed by the Danish bank recommendations.</p>
<p>11.2.9 The President has powers of ordinary and extraordinary administration and may sign cheques, correspondence, applications, reports, contracts and other documents on behalf of the Association. The President is entitled to delegate some of these functions, totally or partially, to the Treasurer or to an appointed Administrator or to the Secretary General or to a member of the Executive Committee, with explicit mandate of the</p>		<p>This art is not needed under Danish law. The role of the president in financial matters is described in 19.3.11</p>

Executive Committee.		
<p>11.5 The Treasurer shall:</p> <p>11.5.9 Should some of the functions be delegated, in whole or in part, to the Responsible Administrator or to the individual Administrator with explicit mandate of the Executive Committee, the Treasurer shall have the obligation and the responsibility to review their work in order to ensure that each act is fully compliant with the interests of the Association, also having the right to request an external audit.</p>	<p>11.5 The Treasurer shall:</p> <p>11.5.9 Should some of the functions be delegated, in whole or in part, to other people, the Treasurer shall have the obligation and the responsibility to review their work in order to ensure that each act is compliant with the financial procedures of the Association, also having the right to request an external audit.</p>	<p>“Responsible administrator” and “Individual administrator” refer to definitions under Italian law.</p> <p>The “interests of the Association” is substituted by “financial procedures” of the Associations.</p>
<p>11.7 Body of Legal Control and Audit</p> <p>11.7.1 The General Assembly appoints the Control Body, also as a single member, when the requirements set out by the Law are met or (, in the absence of these, when it deems it appropriate.</p> <p>11.7.2. The members of the Control Body, to whom Art. 2399 of the Italian Civil Code applies, must be chosen among the categories of subjects listed in paragraph 2, Art. 2397 of the Italian Civil Code. In case of a collegial body, these requirements must be possessed by at least one of its members.</p> <p>11.7.3. The Control Body supervises compliance with the Law and the Articles of Association, as well as respect for the principles of proper administration, also with reference to the provisions of Legislative Decree no. 231 of 8 June 2001, if applicable, and the adequacy of the organisational, administrative and accounting structure and its actual functioning.</p>		<p>“Body of Legal Control and Audit” is an Italian term and legal requirement. The Executive Committee proposes to remove it.</p> <p>11.5.9 gives the treasurer the right to request an external audit.</p>



<p>11.7.4. The Control body also monitors compliance with civic, solidarity and socially useful purposes, and certifies that any Social Balance sheet has been drawn up in compliance with ministerial guidelines. The Social Balance sheet acknowledges the results of the monitoring carried out by the Auditors.</p> <p>The meetings of the Body of Legal Control and Audit are validly constituted when the majority of its members are present and resolutions are taken by the majority of those present.</p> <p>11.7.5. The members of the Control Body may at any time proceed, even individually, to acts of inspection and control, and to this end, they may ask the directors for information on the progress of the company's operations or on specific affairs.</p> <p>11.7.6. If the limits set forth in art. 31 of the Third Sector Code are exceeded, the Legal auditing of the accounts is assigned to the controlling body which, in this case, must be made up of legal auditors registered in the appropriate register, except in the case where the Assembly resolves to appoint a legal auditor or an auditing company registered in the appropriate register.</p>		
<p>11.8 Liabilities</p> <p>11.8.1 The members of the Executive Committee and other office bearers or members mandated by the Association in writing shall be indemnified by the Association shall be indemnified by the Association for all acts done by them in good faith on its behalf. It shall be the duty of the Association to pay all costs and expenses which any such person incurs or becomes liable for as a result of any</p>	<p>11.7 Liabilities</p> <p>No member shall be personally liable for the obligations of the Association.</p>	<p>Our Danish consultant advises to change to this shorter definition of liability.</p> <p>Renumbering</p>

<p>contract or act done by them in their said capacity in the discharge in good faith of his or her duties on behalf of the Association.</p> <p>11.8.2 No member of the Executive Committee and other office bearer shall be liable for the acts, neglects or defaults of any other member or office bearer, or for any loss, damage or expense suffered by the Association which occurs in the execution of the duties of his or her office, unless it arises as a result of their dishonesty or wilful misconduct or gross negligence.</p>		
<p>Article 12 - Languages</p> <p>12.3 If the seat of the association is held in a country where English is not the language of communication, all essential official documentation will be translated into the language of the seat, as required by the laws of that country.</p>	<p>Article 12 - Languages</p> <p>12.3 If the seat of the association is held in a country where English is not the language of communication, all essential official documentation may be translated into the language of the seat, as required by the laws of that country.</p>	<p>In Denmark most documents can be provided in English.</p>
	<p>Transitory rule</p> <p>In order to bring the Constitution of the Association in line with Danish Law, the General Assembly delegates the Executive Committee to amend the Constitution of the Association in the articles in conflict with the regulations of Danish Law.</p> <p>Proxy is limited to this purpose only and for the limited time necessary to accomplish it. Once registration has been obtained, it will no longer be possible for the Executive Committee to modify the Constitution.</p>	<p>The EC proposes to add this clause in the case that adjustments need to be fine in the registration process.</p>



Report of the voting commission - Online General Assembly, May 2025

Background

The voting commission was appointed by the General Assembly on May 15th. The voting system, Election Runner, has been used during previous General Assemblies and its features known by the ASSITEJ membership.

All ballots were e-mailed through the Election Runner system to all voters on May 16th 10:00 (10 pm) Australian Eastern Standard Time (AEST). The voting was closed on May 23rd at 23:59 (11:59 pm) Australian Eastern Standard Time (AEST).

The voting

The voting concerned the minutes of the 2024 General Assembly in Havana, Cuba, the 2024 Annual Statement, Change of the Seat of ASSITEJ International, Date of the Transfer of the Seat and Constitutional Changes related to the Change of Seat.

All in all, 67 members, were eligible to vote with one vote each.

Simple majority was set to 34 votes.

Two-thirds majority was set to 45 votes.

A reminder was sent to all centres who had not voted yet on May 19th. (46% had voted by May 19th.)

A second reminder was sent on May 22nd. (81% had voted by May 22nd.)

At the closing of the voting 61 (91%) members had voted.

Results

Minutes of the General Assembly 2024 (simple majority)

Yes: 60

No: 0

Abstain: 1

2024 Annual Statement (simple majority)

Yes: 59

No: 0

Abstain: 2

Change of Seat of ASSITEJ International (simple majority)

Yes: 60

No: 0

Abstain: 1

Date of the Transfer of the Seat (simple majority)

Yes: 60

No: 0

Abstain: 1

Constitutional Changes (two-thirds majority)

Yes: 59

No: 0

Abstain: 2

The voting Commission finalized its work with on May 24th, 2025, and agreed on this report.

The Voting Commission at the Online General Assembly, May 2025
May 24th, 2025.

Uyanga Ayrzana, ASSITEJ Mongolia
Ramón Verdugo Lopez, ASSITEJ Mexico
Niclas Malmcrons, ASSITEJ Sweden