

Invest for children
ANNUAL REPORT 2022

investforchildren.org
downtv.org

Invest for *the future*



i4c is audited by:



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Invest for the *future*

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1. PRESENTATION

INVEST FOR CHILDREN (i4c) is a non-profit international organization committed to helping differently-abled people and under-privileged children achieve a better quality of life.

i4c works directly with individuals and their families, as well as in collaboration with different Foundations related to health and research, employment, education and sport.

i4c applies Venture Philanthropy, helping other foundations find recurring revenues.

WHAT IS VENTURE PHILANTHROPY?

Venture Philanthropy (or Risk Philanthropy) is a field of philanthropy where the models of Risk Capital are applied to foundations and non-profit organizations.



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MISSION STATEMENT

The mission of Invest for children is to help differently-abled people and under-privileged children achieve a better quality of life. i4c works directly with individuals and their families, as well as in collaboration with different Foundations related to health and research, employment, education and sport.

OBJECTIVES AND PURPOSE

We want a society that integrates diversity.

The objective of i4c is to support the social integration of differently-abled people, especially children and youth.

- i4c promotes and offers programmes to achieve social and work placement inclusion of differently-abled people, including:
 - Educational programmes for differently-abled children and youth.
 - Programmes to create employment for differently-abled individuals.
 - Programmes to promote culture, leisure and sport activities.
 - i4c provides prizes and scholarships to promote educational integration and work placement inclusion.
- i4c supports and collaborates with other foundations that share the same purpose:
 - i4c uses communication campaigns to help grow the activities and work of smaller foundations.
 - i4c provides organizational advice.

- i4c promotes conferences, seminars and panels related to the foundation's purpose.
- i4c publishes reports related to the foundation's purpose.
- i4c promotes social awareness campaigns related to the foundation's purpose.
- i4c supports, collaborates and participates with entities promoting general social movements.

i4c promotes any activities that help achieve and fulfill the foundation's purpose.

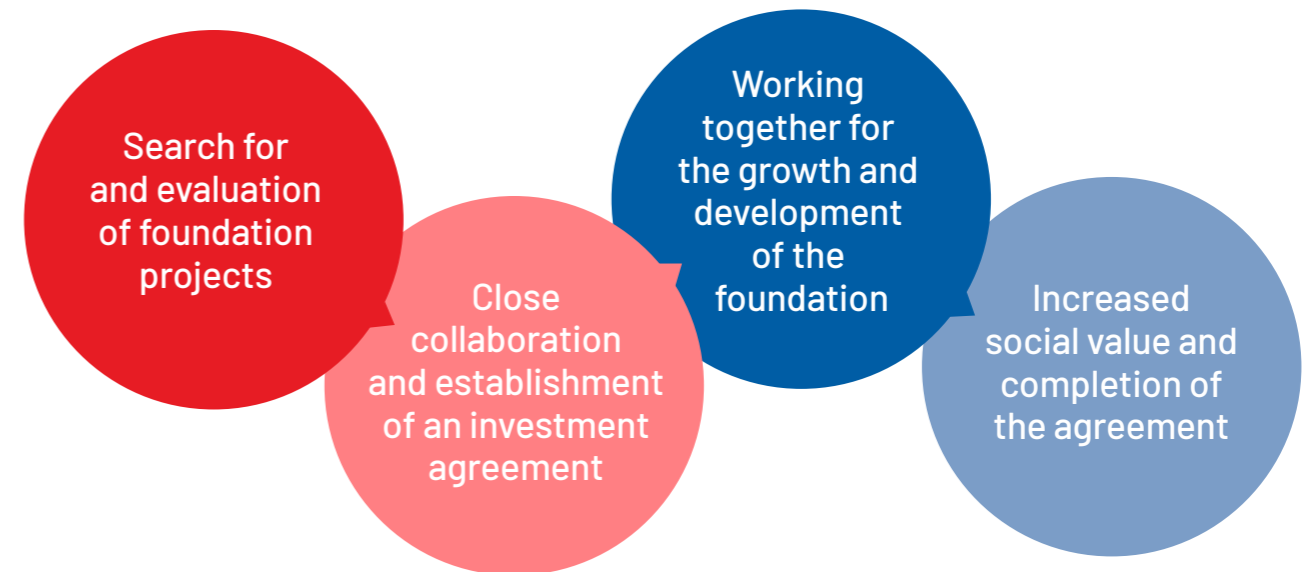
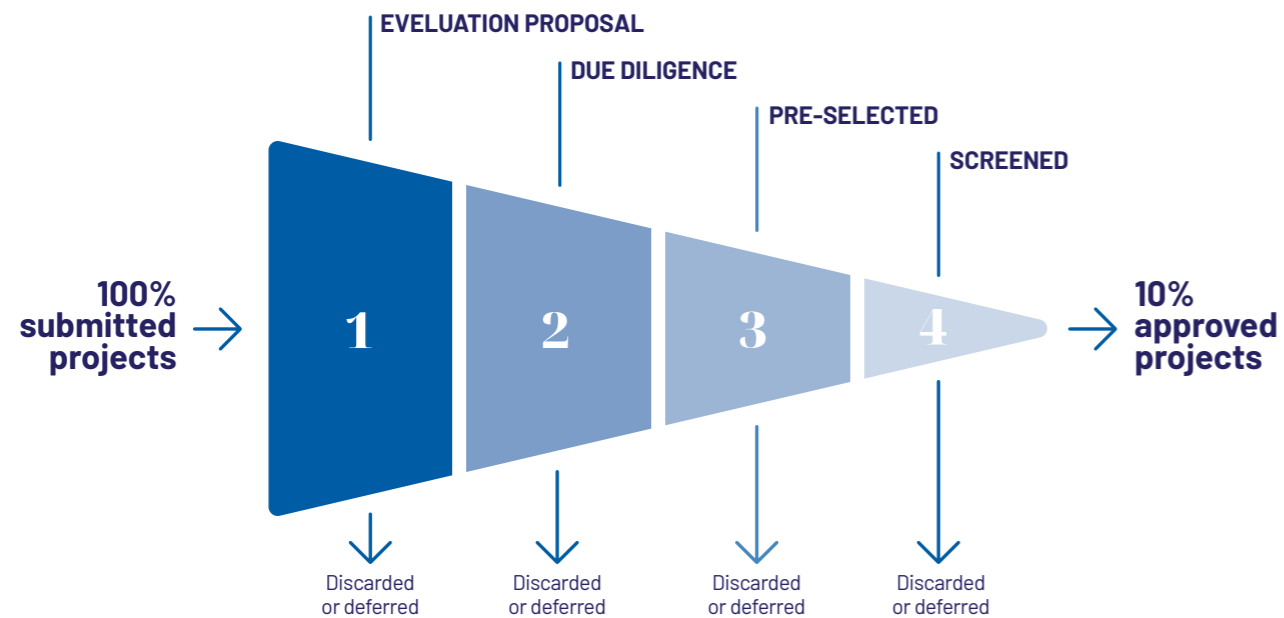


2. HOW WE WORK

Our main objective is to support people with intellectual disabilities in order to achieve a better quality of life

METHODOLOGY AND ANALYSIS 2022

INVEST FOR CHILDREN VALUE CHAIN



PROJECTS

 aurafundacio.org	 sjdhospitalbarcelona.org	 downtv.org	 terral.org	 elisava.net
 specialolympics.es	 teamdomenica.com	 blumbuilder.org	 fundacionelenabarraquer.com	 apneef.org
 sindromedown.cat	 fundacionportaventura.org	 vijayamritrajfoundation.org	 fundacionalex.org	 fundaciotennisbarcelona.org

● PHASE 1

Search for and evaluation of foundation projects.

Our main focus is on people with intellectual disabilities.

We carry out a proactive search, using the latest available information, for charities supporting people using best practices.

Each organisation must pass a rigorous selection process and due diligence to ensure that its work and mission meet Invest for children's criteria.

● PHASE 2

Close collaboration and creation of an investment agreement.

We commit to selected charities by establishing a close partnership.

We formalise the investment agreements.

We measure and monitor impact.

● PHASE 3

Working together for the growth and development of the foundation.

Invest for children commits to the foundation in order to implement its growth and development.

Follow-up meetings are held quarterly to track the progress of each organisation and an annual appraisal is also carried out.

● PHASE 4

Increased social value and finalising the agreement.

There is a clear initial agreement on strategy, objectives and an exit plan.

Invest for children acts as an advisor, bringing foundations together in order to achieve social impact that continues beyond our social investment.

3. PROJECTS

Employment improves the autonomy and independence of people with intellectual disabilities

EMPLOYMENT

Employment improves the autonomy and independence of people with intellectual disabilities. Hence, Invest for children is committed to this cause by informing employers of the benefits of hiring people with disabilities.



Collaboration with AURA FOUNDATION

aurafundacio.org



Since 2012 Invest for children has been committed to workplace inclusion for people with learning disabilities through operational and financial support for the Aura Foundation project.

The Aura Foundation is a non-profit organization founded in October 1989. It was initially conceived as an association and since 2004 as a private foundation.

The Aura Foundation was the first "Supported Employment" programme in Spain, a pioneer in the implementation and development of this methodology. Its mission is to **help improve the quality of life** of people with Down's syndrome and other intellectual disabilities, through **social inclusion in the workplace** following the bespoke Aura methodology.

The Aura Foundation is expanding its **telematic training courses**, to allow participants to acquire skills more independently. With the continuous support of trainers offering the necessary tools, and with continuous interactions with their peer group, which favours the teaching-learning process, the participants continue acquiring the necessary skills for working life.

The Aura Foundation offers different programmes for workplace integration of people with intellectual disabilities:

- **Initial training** with the intention of preparing candidates for the job and continuous training dedicated to cognitive improvement, learning to learn, improvement of written expression and reading comprehension, etc.

- **Supported Living Programme:** This programme focuses on offering the possibility to stay in a normalised environment with university students, learning to live together and to take on responsibilities that come from sharing a house with other people.
- **The club** is a community where participants can debate and defend their rights. It is a group of self-advocates who represent the beginnings of equality for people with disabilities.



SAVINGS PLANS



Since 2007, Invest for children has financed the Caixa-Bank Savings Plans, of which some of the participants of the Aura Foundation are beneficiaries, in recognition of their work and motivation.

The Savings Plans continue to grow until their beneficiaries eventually retire.

3. PROJECTS

Employment improves the autonomy and independence of people with intellectual disabilities



Collaboration with TEAM DOMENICA

teamdomenica.com



Team Domenica strongly believes that young people with learning disabilities have the right to work, to lead fulfilling and purposeful lives, to have their individual gifts and talents recognised, and to feel included as valued members of society.

Invest for children sponsors Team Domenica's Wrap Around Programme, which **supports people with intellectual disabilities** in paid employment. This programme offers them a consultancy service focused on employment progression and is a source of advice for workers.

Founded in 2016 by Rosa Monckton, whose younger daughter Domenica has Down's Syndrome, Team Domenica helps young people with learning disabilities find and retain meaningful employment. Based in central Brighton & Hove, the organisation operates through a unique three-tier set-up of **Training Centre**, **Training Café** (Café Domenica) and **Employment Centre**. Through this they provide employment programmes to young people with a wide range of ability, referred to as their 'candidates' to more accurately reflect and emphasise their role as people ready for employment.

SHE BISTRO



Collaboration with BLUM FOUNDATION

blumbuilder.org

Invest for children has made a contribution to the Blum Foundation in order to promote the She Bistro project.

It is a project promoted by Cooking for Mission and Blum, which aims to offer opportunities to women survivors of gender violence and people with functional diversity through cooking as a means of training, employability, and community action.

On 19 October 2022, **She Bistro** opened its first **social restaurant in Barcelona**, which includes a chef and a head waitress as the only two non-vulnerable members of the team, as well as two people with functional diversity and six women survivors of gender violence.

The project is a commitment to the empowerment of **female victims of violence** and **people with functional diversity** through training and employment. In the first phase participants carry out internships in the hospitality industry and attend workshops on psychosocial support and skills. This offers them **support in the transition to permanent employment**, either through their employment in the restaurant or through partner restaurants and companies.



3. PROJECTS

Invest for children supports various projects that improve the quality of medical service and research

HEALTH

Invest for children supports various projects that improve the quality of medical service and research. Our aim is to achieve a successful hospital stay for sick children and their families.



PEDIATRIC CANCER CENTER BARCELONA

sjdhospitalbarcelona.org



The Hospital Sant Joan de Déu provides comprehensive care for vulnerable people. With the support of Invest for children, The Hospital Sant Joan de Déu of Barcelona launched a major project to create the largest paediatric oncology centre in Spain and one of the largest in Europe.

The centre opened in June 2022 and is almost fully operational, having already implemented its full range of services. The average occupancy rate has been more than 70% on the ward and around five patients have been attended to each day via the SJD home care programme for oncology patients.

For outpatients there are 21 consultations and 26 day hospital cubicles. The first quarter ended with an average of 27 treatment sessions and 40 analyses per day in the Day Hospital area, which is open seven days a week. This is a similar volume as prior to the opening of the centre, however the new Day Hospital has freed up space previously allocated in the hospitalisation building, which can now provide a more flexible response to other specialities (including nephrology, allergy tests, immunology treatments, etc.).

The Surgical Block has two high-tech operating theaters. An average of six procedures are performed per day in the outpatient operating theatre. During the first quarter of 2023, it will be possible to open the second operating theatre, which will be able to perform complex oncological surgeries planned in 3D.

The SJD Paediatric Cancer Centre Barcelona also has a specific rehabilitation area, with materials adapted to patients' care needs, making it possible not only to attend to more children and adolescents at the same time, but also to absorb inpatient and outpatient care in the same place, where children can be attended to specifically by pathology and age groups.

Since opening, six of the eight chambers of the Haematopoietic Progenitor Transplant Unit have been enabled to respond to transplanted patients. The Nuclear Medicine floor will be operational from early 2023, which will occupy floor 0 and will have several units for diagnostic tests and two plumbed rooms for radionuclide treatments. This will prevent some patients from having to travel abroad, both to undergo certain tests and to receive specific treatments of this type.

Work is currently underway to complete the opening of the new paediatric oncology laboratories, which will bring together care and research activities. This area, which is scheduled to start up in the first quarter of 2023, encapsulates the new centre's comprehensive health-care approach, based on holistic patient healthcare and the application of research to clinical practice whenever possible.

There is also an Oncology Pharmacy service specialized in dispensing guidelines for oncology patients, which will be complemented this autumn with the opening of clean rooms that will allow the preparation of medication in the same centre thus ensuring a higher degree of safety.

THANK YOU



Maria Àngels Recolons Morer



Rosalía Gispert Barral



Roman Rosell Dolset

3. PROJECTS

Invest for children supports various projects that improve the quality of medical service and research



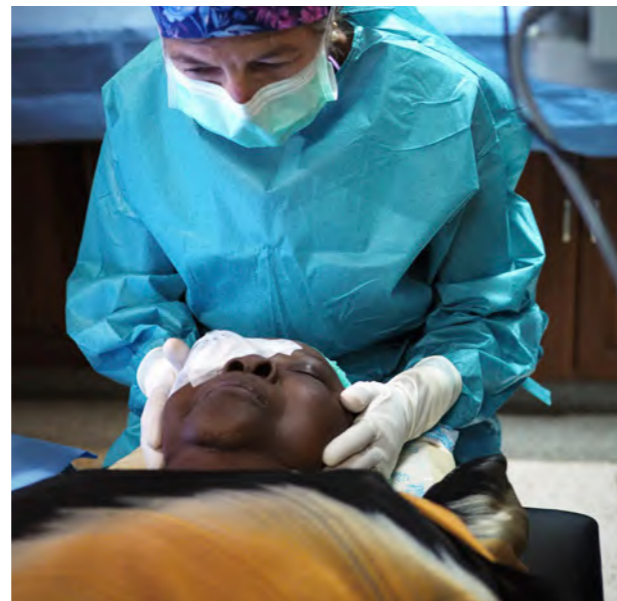
Donation to ELENA BARRAQUER FOUNDATION

fundacionelenabarraquer.com

Invest for children has made a contribution to the Elena Barraquer Foundation.

This Foundation facilitates access to ophthalmological care for people at risk of social exclusion, who are treated at the Barraquer Ophthalmology Centre and abroad through medical expeditions.

It also promotes eye health care through awareness campaigns, grants and scholarships for the training of ophthalmologists with limited resources and develops research projects.



Donation to APNEEF

apneef.org

In 2022, Invest for children made a donation to APNEEF for the purchase of a treadmill, specifically designed for rehabilitation, and a supine stand with a table.

Created in 1998, it aims to promote the development and evolution of children and adolescents with special needs, trying to increase their quality of life and integration into society, thus opening a path to a better future life.

The Association of People with Special Needs of Ibiza and Formentera (APNEEF by its Spanish acronym) is a non-profit association that brings together children and teenagers with special needs (physical, mental, sensory and/or cognitive disability).



Collaboration with PORTAVENTURA FOUNDATION

fundacioportaventura.org



In 2022, Invest for children made a contribution to the PortAventura Foundation's Dreams project.

PortAventura Dreams is a programme that offers a free six-day stay to children between the ages of 4 and 17 who have suffered or are suffering from serious illnesses, so that, together with their families, they can enjoy an unforgettable and renewing experience.

Dreams Village occupies 8,850 m² with six homes equipped to accommodate around 200 families each year.

The stay includes access to all three PortAventura World parks; in addition, to offering a unique experience. It has recreational-therapeutic activities that encourage moments of family togetherness, play areas, a football pitch and multi-purpose rooms for children to meet other children with similar life stories.

3. PROJECTS

We promote the achievement of further education and vocational training

EDUCATION

People with learning disabilities are able to pursue their studies in a standard way. Invest for children promotes higher education or vocational training so that people with intellectual disabilities are highly qualified and prepared for the workforce.



UNIVERSITY SCHOLARSHIP

terral.org

In 2022 Invest for children awarded its third university scholarship for a student from the El Terral Foundation in Ciutat Vella to study for a degree in Industrial Engineering Design and Product Development.



"El Terral" is an **activity centre** in the Raval district of Barcelona promoted by Raval en acció, assoc., where programmes are developed to provide **socio-educational support to young people and women**, most of whom are immigrants. Resources are offered to facilitate their **integration into the labour market**. In order to carry out the programmes, volunteering is promoted among students and professionals.



Collaboration with VIJAY AMRITRAJ FOUNDATION

vijayamritrajfoundation.org



Invest for children has made a donation to the Vijay Amritraj Foundation.

This foundation **brings hope, help and healing** to the helpless and innocent **victims of disease, tragedy and circumstance in India**. Driven by the firm belief that in giving we receive; the foundation is committed to making a real difference to those who most need the helping hand of humanity.

SOCIAL INCLUSION



DOWN TV

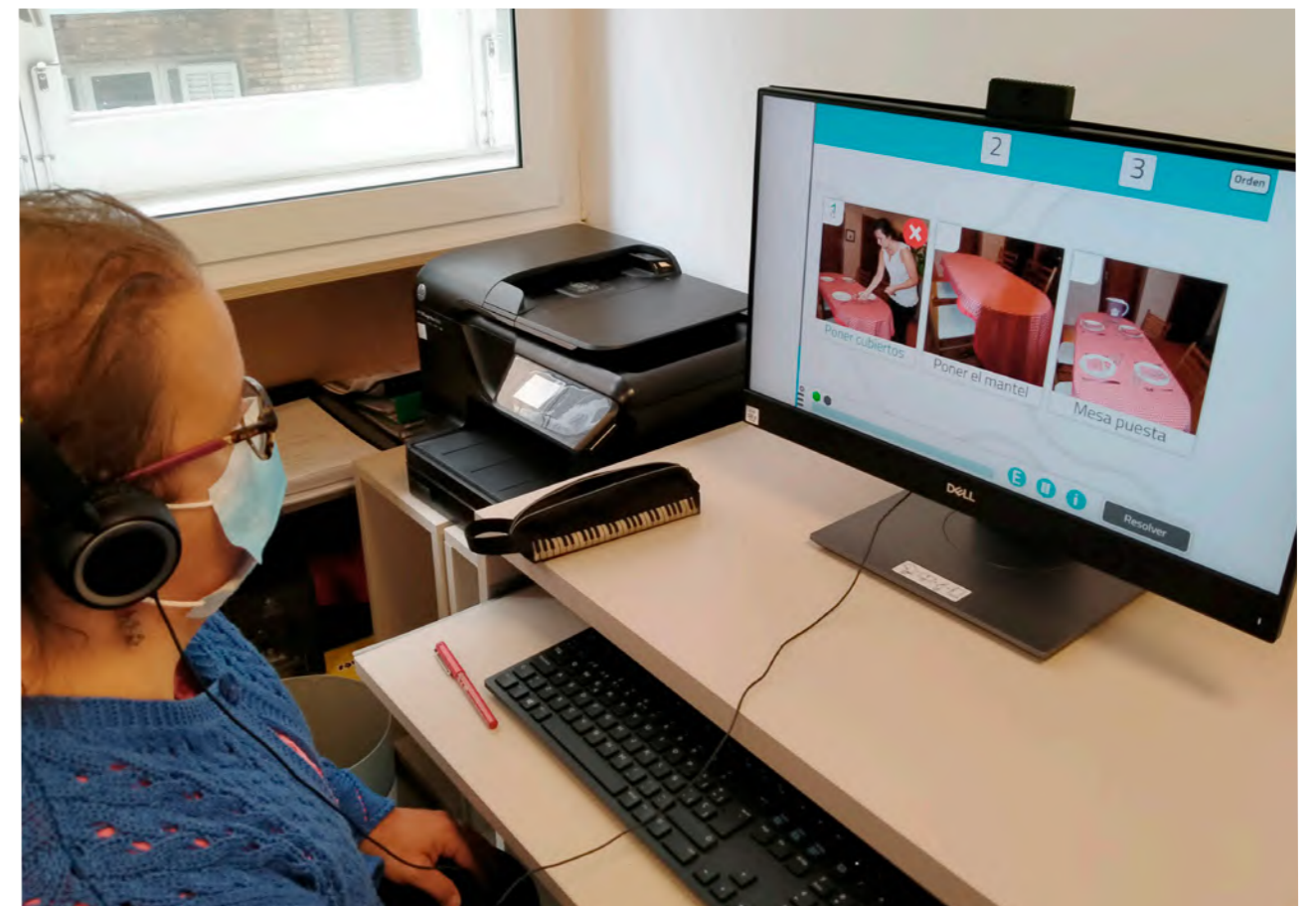
downtv.org

Down TV is the first video-sharing platform dedicated exclusively to Down's syndrome.

i.e. health workers, teachers, employers, etc.

Down TV is aimed not only at **people with Down's syndrome**, who can upload their own videos and express themselves to the world, but also, and in a special way, at **their families and professionals related to Trisomy 21**,

Down TV offers a **free service**, visually increasing awareness of this genetic alteration and its capabilities. DOWN TV was created in 2010. It has more than 3,000 videos uploaded to the website.



3. PROJECTS

Promotion of sport for people with Down's Syndrome



Collaboration with EL TERRAL DE CIUTAT VELLA FOUNDATION

terral.org

During 2022, Invest for children assumed the maintenance and operating costs of two mineral water fountains at the offices of the El Terral Foundation in Ciutat Vella (Barcelona), as it has been doing since 2012.

Terral is a group of volunteers who develop the Raval en Acció project, aimed at providing **socio-educational support** and **facilitating equal opportunities and social cohesion**.

Terral's objectives are:

- **Promotion of women.**
In an atmosphere of freedom, trust, and dialogue, Terral encourages personal improvement and provides a basic preparation that facilitates the employment, inclusion and social adaptation of girls, teenagers, and women.
- **Facilitating integration.**
Their programmes promote the educational, social, and cultural cohesion of new arrivals, while respecting and valuing the different contributions of each participant.

- **Promotion and training of volunteers.**
Terral provides the necessary preparation, advice, and follow-up to each volunteer so that they can effectively carry out their task. Volunteering is promoted among university students, professionals, and retired people.



SINDROME DE DOWN CATALUNYA FOUNDATION

sindromedown.cat

In 2021, Invest for children continued its collaboration with Down Catalunya, with the aim of dedicating a day to organisations that work for the social and occupational inclusion of people with learning disabilities, albeit open to everyone.

On 8 October 2022, the Fent Amics day was held at PortAventura Park.



SPORT



Collaboration with SPECIAL OLYMPICS SPAIN

specialolympics.es

In collaboration with Special Olympics Spain, Invest for children aims to add a new sport to the Special Olympics Spain sports portfolio.

- Beyond the competition, the weekend was completed with a welcoming act and a closing ceremony.

Thanks to the development of paddle tennis schools, **athletes with intellectual disabilities will train and compete** in this new sport. It is a 3 year project with the aim of progressively increasing the number of participating schools and athletes. In 2020, new paddle tennis schools were opened and in 2021 it was possible to organise the **1st National Paddle Championship for athletes with intellectual disabilities in Castellón**:

Almost 50 athletes with and without intellectual disabilities from Aragón, Castilla y León, Madrid, the Region of Murcia and the entities representing the host community, UNITTS CD, APDA and SinDown Castellón, put the skills acquired from the Paddle Schools to the test. By 2022, the programme has 8 schools in 5 autonomous communities that give more than 100 athletes the chance to play paddle tennis.

- The competition was attended by almost 50 sportsmen and women with and without intellectual disabilities, coming from five autonomous communities.



3. PROJECTS

Promotion of sport for people with Down's Syndrome



Collaboration with ALEX FOUNDATION

fundacionalex.org

In 2022, Invest for children made a donation to the Alex Foundation in favour of the Atlètic Lleida Genuine sports project.

With this Project, Lleida has a Genuine football team that began its journey in the 2022-2023 season.

LaLiga Genuine Santander is a football competition for people with intellectual disabilities in Spain. It is organised through the LaLiga Foundation and represents professional football's commitment to diversity and inclusion. The first edition was held in 2017.



Collaboration with REAL CLUB DE TENIS DE BARCELONA fundaciotennisbarcelona.org



Invest for children participates with the Fundació Tennis Barcelona through its programme "Tennis con valores" (Tennis with Values).

The Real Club de Tennis Barcelona 1899 is a club with more than 120 years of history and closely linked to the city of Barcelona, especially through the Conde de Godó Tournament. In 2019 it decided to take a new step by creating the **Tennis Barcelona Foundation to promote and expand the existing solidarity activities.**

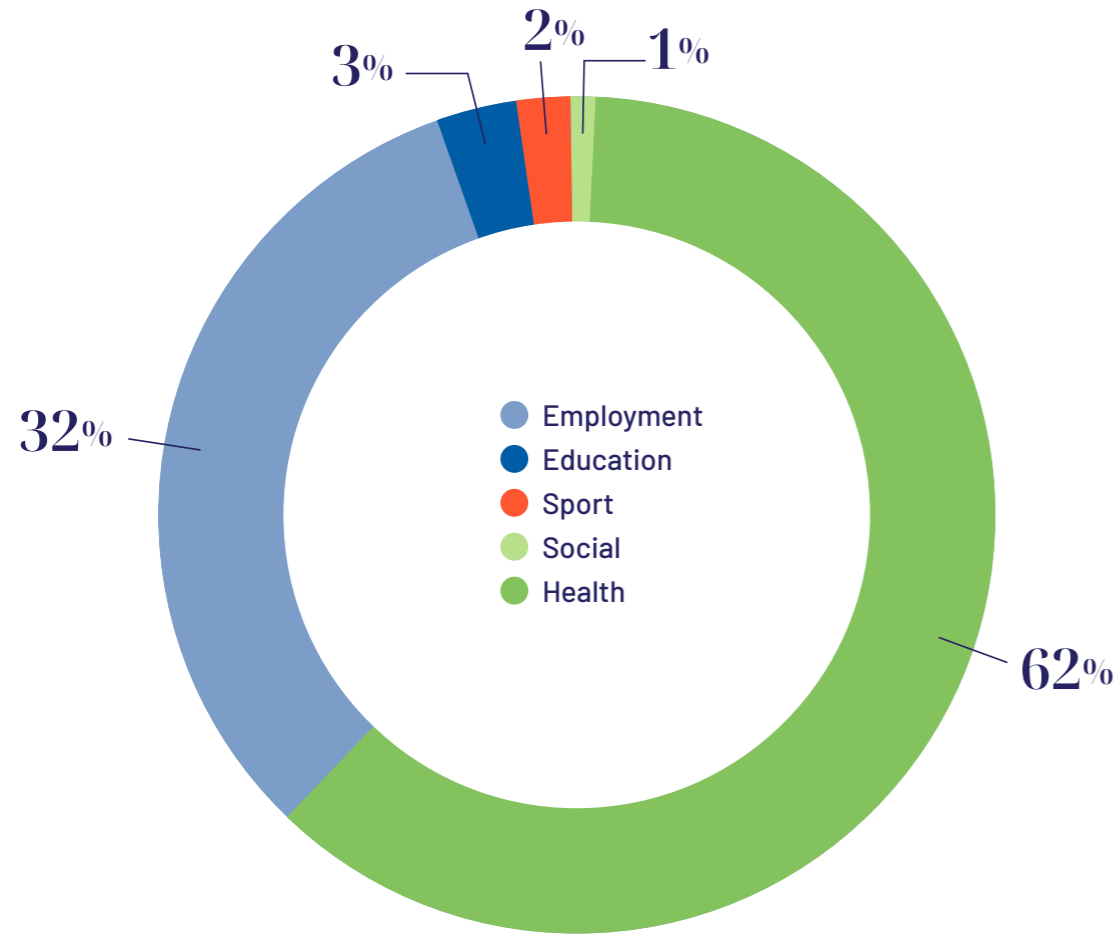
The "Tennis with Values" programme was launched in the spring of 2020, with a small group of boys and girls from the Casal de Adolescents de la Barceloneta. During the academic year, the programme offers weekly **solidarity tennis sessions for children and young people at risk of exclusion**, with tennis lessons on municipal courts in the city's neighbourhoods. They transmit the values of tennis, equip them with the

necessary material and always with a healthy snack. A unique experience that has been growing and that in 2 years has become a real school of solidarity tennis. Today, around 250 children and young people at risk of exclusion enjoy a solidarity tennis class in their own neighbourhoods and a healthy snack.

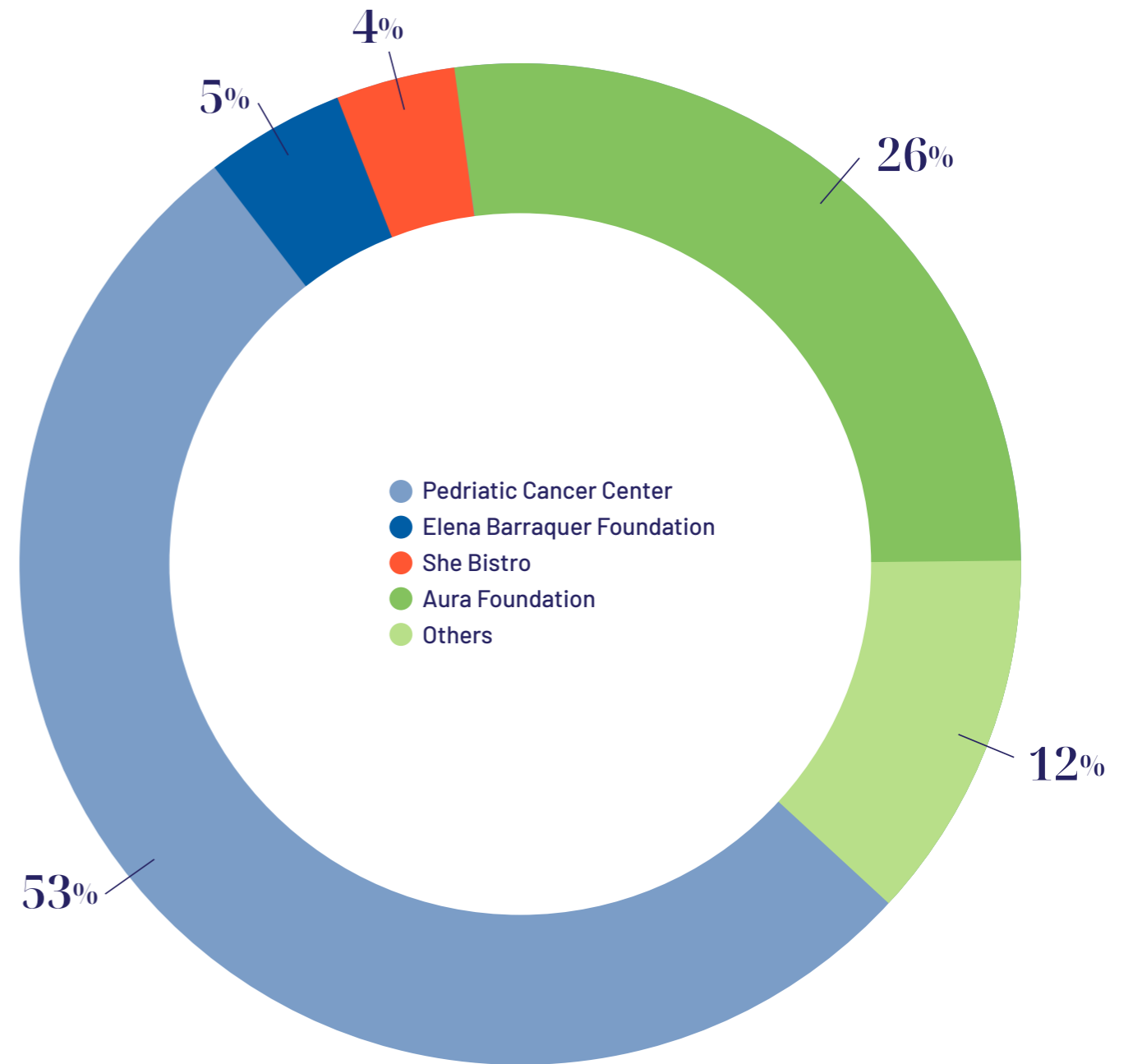
This programme aims to have a Solidarity Tennis School with at least 400 participants by the end of 2024. During the 2021-2022 academic year, **more than 100 tennis sessions** have been offered and **more than 900 snacks** have been distributed. The "Tennis with values" summer school has had **more than 180 beneficiary children** and more than 30 hours of tennis.

4. DISTRIBUTION OF DONATIONS

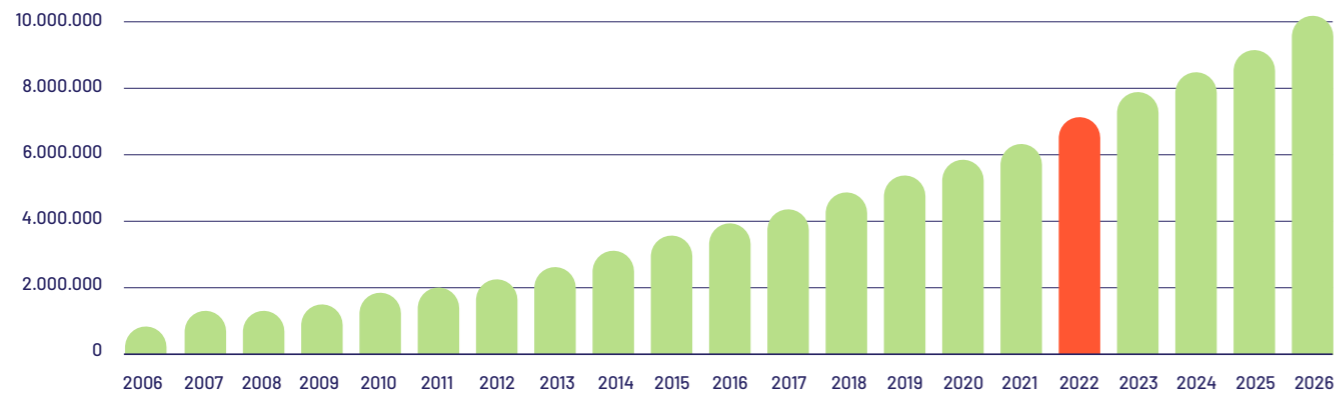
DONATIONS BY CATEGORY



DONATIONS PER BENEFICIARY



Since 2006 and for the next 5 years Invest for children has donated more than 7 million euros and committed to donate **more than 10 million euros**.



5. BALANCE SHEET

*Audited by KPMG.
100% private income*

ASSET	2020	2021	2022
Intangible fixed assets	2.143	1.072	-
Tangible fixed assets	917.346	898.518	881.545
Long-term financial investments	1.952.522	3.000.551	3.489.382
Total non-current assets	2.872.012	3.900.142	4.370.927
Inventory	1.419	878	878
Trade debtors	6.379	6.376	52.063
Cash and other liquid assets	36.101	724.665	63.707
Total current assets	43.900	731.920	116.648
Total assets	2.915.912	4.632.062	4.487.576
LIABILITIES	2020	2021	2022
Shareholders' equity			
Endowment fund	30.000	30.000	30.000
Reserves	(591)	(591)	(591)
Surpluses from previous years	590.939	550.885	951.410
Surplus for the year positive/(negative)	(40.053)	400.524	635.628
Adjustments for changes in value	1.748.200	2.806.898	3.295.728
Total equity	2.328.494	3.787.716	3.640.919
Long-term liabilities			
Amounts owed to credit institutions	412.559	419.291	375.063
Long-term payables to other entities	-	379.187	379.186
Non-current liabilities	412.559	798.478	754.250
Amounts owed to credit institutions	56.612	21.736	44.229
Trade and other payables			
Sundry accounts payable	106.968	24.131	4.071
Staff, remuneration payable	0	0	0
Other payables to public authorities	11.277	12.246	16.329
Total current liabilities	174.858	45.867	92.407
Total equity and liabilities	2.915.912	4.632.062	4.487.576

PROFIT AND LOSS ACCOUNTS	2020	2021	2022
Income from activities			
(a) Sales and services provided	50.800	50.862	50.800
b) Other grants, donations and legacies included in the profit or loss for the year	676.676	343.728	255.992
Grants and subsidies	(531.562)	569.183	571.212
Procurements	-	540	-
Personnel expenses	(152.176)	142.625	213.928
Other operating expenses	(63.294)	123.734	162.527
Depreciation of fixed assets	(9.012)	29.214	32.039
Operating result	(28.570)	470.708	672.915
Financial income	-	881.565	47.326
Financial expenses	(11.482)	10.332	10.040
Financial result	(11.482)	871.232	37.287
Profit before tax	(40.053)	400.524	635.628
Income tax	-	-	-
Profit/(loss) for the year from continuing operations	(40.053)	400.524	635.628

6. AUDITOR'S REPORT

Informe de Auditoría de Cuentas Anuales Abreviadas emitido por un Auditor Independiente

Al Patronato de Invest for Children Fundación Privada

Opinión

Hemos auditado las cuentas anuales abreviadas de Invest for Children Fundación Privada (la Fundación), que comprenden el balance abreviado a 31 de diciembre de 2022, la cuenta de pérdidas y ganancias abreviada, el estado abreviado de cambios en el patrimonio neto y la memoria abreviada correspondientes al ejercicio terminado en dicha fecha.

En nuestra opinión, las cuentas anuales abreviadas adjuntas expresan, en todos los aspectos significativos, la imagen fiel del patrimonio y de la situación financiera de la Fundación a 31 de diciembre de 2022, así como de sus resultados correspondientes al ejercicio terminado en dicha fecha, de conformidad con el marco normativo de información financiera que resulta de aplicación (que se identifica en la nota 2 de la memoria abreviada) y, en particular, con los principios y criterios contables contenidos en el mismo.

Fundamento de la opinión

Hemos llevado a cabo nuestra auditoría de conformidad con la normativa reguladora de la actividad de auditoría de cuentas vigente en España. Nuestras responsabilidades de acuerdo con dichas normas se describen más adelante en la sección *Responsabilidades del auditor en relación con la auditoría de las cuentas anuales abreviadas* de nuestro informe.

Somos independientes de la Fundación de conformidad con los requerimientos de ética, incluidos los de independencia, que son aplicables a nuestra auditoría de las cuentas anuales abreviadas en España según lo exigido por la normativa reguladora de la actividad de auditoría de cuentas. En este sentido, no hemos prestado servicios distintos a los de la auditoría de cuentas ni han concurrido situaciones o circunstancias que, de acuerdo con lo establecido en la citada normativa reguladora, hayan afectado a la necesaria independencia de modo que se haya visto comprometida.

Consideramos que la evidencia de auditoría que hemos obtenido proporciona una base suficiente y adecuada para nuestra opinión.

Aspectos más relevantes de la auditoría

Los aspectos más relevantes de la auditoría son aquellos que, según nuestro juicio profesional, han sido considerados como los riesgos de incorrección material más significativos en nuestra auditoría de las cuentas anuales abreviadas del periodo actual. Estos riesgos han sido tratados en el contexto de nuestra auditoría de las cuentas anuales abreviadas en su conjunto, y en la formación de nuestra opinión sobre éstas, y no expresamos una opinión por separado sobre esos riesgos.

Reconocimientos de las ayudas concedidas (véanse notas 4.7 y 17 b.2)

La Fundación reconoce los gastos por ayudas concedidas en el momento en que se otorgan, previa aprobación por parte del Patronato. La determinación del reconocimiento de las "Ayudas concedidas" es un área de significatividad por lo que se ha considerado un aspecto relevante de la auditoría.

Nuestros principales procedimientos de auditoría han comprendido, entre otros, el entendimiento del proceso de otorgamiento de ayudas y, para una muestra de ayudas concedidas, hemos comprobado la correcta imputación temporal del gasto en el periodo apropiado, así como los correspondientes justificantes de pago. Adicionalmente, hemos evaluado si la información revelada en las cuentas anuales abreviadas cumple con los requerimientos del marco normativo de información financiera aplicable a la Fundación.

Responsabilidad de los miembros del patronato en relación con las cuentas anuales abreviadas

Los miembros del patronato son responsables de formular las cuentas anuales abreviadas adjuntas, de forma que expresen la imagen fiel del patrimonio, de la situación financiera y de los resultados de la Fundación, de conformidad con el marco normativo de información financiera aplicable a la entidad en España, y del control interno que consideren necesario para permitir la preparación de cuentas anuales abreviadas libres de incorrección material, debida a fraude o error.

En la preparación de las cuentas anuales abreviadas, los miembros del patronato son responsables de la valoración de la capacidad de la Fundación para continuar como empresa en funcionamiento, revelando, según corresponda, las cuestiones relacionadas con la empresa en funcionamiento y utilizando el principio contable de empresa en funcionamiento excepto si los miembros del patronato tienen intención de liquidar la Fundación o de cesar sus operaciones, o bien no exista otra alternativa realista.

Responsabilidades del auditor en relación con la auditoría de las cuentas anuales abreviadas

Nuestros objetivos son obtener una seguridad razonable de que las cuentas anuales abreviadas en su conjunto están libres de incorrección material, debida a fraude o error, y emitir un informe de auditoría que contiene nuestra opinión. Seguridad razonable es un alto grado de seguridad pero no garantiza que una auditoría realizada de conformidad con la normativa reguladora de la actividad de auditoría de cuentas vigente en España siempre detecte una incorrección material cuando existe. Las incorrecciones pueden deberse a fraude o error y se consideran materiales si, individualmente o de forma agregada, puede preverse razonablemente que influyan en las decisiones económicas que los usuarios toman basándose en las cuentas anuales abreviadas.

Como parte de una auditoría de conformidad con la normativa reguladora de la actividad de auditoría de cuentas vigente en España, aplicamos nuestro juicio profesional y mantenemos una actitud de escepticismo profesional durante toda la auditoría. También:

- Identificamos y valoramos los riesgos de incorrección material en las cuentas anuales abreviadas, debida a fraude o error, diseñamos y aplicamos procedimientos de auditoría para responder a dichos riesgos y obtenemos evidencia de auditoría suficiente y adecuada para proporcionar una base para nuestra opinión. El riesgo de no detectar una incorrección material debida a fraude es más elevado que en el caso de una incorrección material debida a error, ya que el fraude puede implicar colusión, falsificación, omisiones deliberadas, manifestaciones intencionadamente erróneas, o la elusión del control interno.
- Obtenemos conocimiento del control interno relevante para la auditoría con el fin de diseñar procedimientos de auditoría que sean adecuados en función de las circunstancias, y no con la finalidad de expresar una opinión sobre la eficacia del control interno de la entidad.
- Evaluamos si las políticas contables aplicadas son adecuadas y la razonabilidad de las estimaciones contables y la correspondiente información revelada por los miembros del patronato.
- Concluimos sobre si es adecuada la utilización, por los miembros del patronato, del principio contable de empresa en funcionamiento y, basándonos en la evidencia de auditoría obtenida, concluimos sobre si existe o no una incertidumbre material relacionada con hechos o con condiciones que pueden generar dudas significativas sobre la capacidad de la Fundación para continuar como empresa en funcionamiento. Si concluimos que existe una incertidumbre material, se requiere que llamemos la atención en nuestro informe de auditoría sobre la correspondiente información revelada en las cuentas anuales abreviadas o, si dichas revelaciones no son adecuadas, que expresemos una opinión modificada. Nuestras conclusiones se basan en la evidencia de auditoría obtenida hasta la fecha de nuestro informe de auditoría. Sin embargo, los hechos o condiciones futuros pueden ser la causa de que la Fundación deje de ser una empresa en funcionamiento.
- Evaluamos la presentación global, la estructura y el contenido de las cuentas anuales abreviadas, incluida la información revelada, y si las cuentas anuales abreviadas representan las transacciones y hechos subyacentes de un modo que logran expresar la imagen fiel.

Nos comunicamos con los miembros del patronato de la Fundación en relación con, entre otras cuestiones, el alcance y el momento de realización de la auditoría planificada y los hallazgos significativos de la auditoría, así como cualquier deficiencia significativa del control interno que identificamos en el transcurso de la auditoría.

Entre los riesgos significativos que han sido objeto de comunicación a los miembros del patronato de Invest for Children Fundación Privada, determinamos los que han sido de la mayor significatividad en la auditoría de las cuentas anuales abreviadas del periodo actual y que son, en consecuencia, los riesgos considerados más significativos.

Describimos esos riesgos en nuestro informe de auditoría salvo que las disposiciones legales o reglamentarias prohíban revelar públicamente la cuestión.

KPMG Auditores, S.L.
Inscrito en el R.O.A.C. nº S0702



Bernat Lladós Pujol
Inscrito en el R.O.A.C. nº 23124

12 de julio de 2023

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