

1) Accounting record of the Cost for receipt of Donations in Kind in the case of Health and Life Protection NPOs.

For this type of NPO, receiving furniture for temporary or permanent use by its beneficiaries (eg, oxygen concentrators, wheelchairs, etc.) from a foreign donor often implies assuming the costs of nationalization (taxes) and transfer to the place where it is provided. medical assistance.

Likewise, in the case of medicines, many of them imply costs of legal procedures before the health authorities of each country in order to receive them (eg, antidepressants or anxiolytics, which are classified as psychotropic).

2) No registration model for the legal cost or other alternative Crowdfunding that can currently be done by almost any NPO (ICO through its own NFT).

Since there is a documented history of Crowdfunding for various charitable causes (fight against climate change, conservation of an endangered animal species, high-cost operations, etc.) and because this would provide the NPO with funds without use restrictions, most You can seek financing in this way, however, in general, you must carry out prior legal procedures before the government authority (SEC in the case of the USA, SUNACRIP in the case of Venezuela) to be authorized and create the corresponding Non-Fungible Token and send it to the people interested in acquiring it to collaborate with the associated charitable cause.

3) Lack of a model for presenting financial statements for NPOs not supported by donations from third parties as the main source of income such as sports or educational ones.

a) In the case of educational NPOs, they are mainly based on the collection of tuition fees from their beneficiaries to guarantee their operation and not on donations that they may receive from third parties. The sum of the gross income for said tuition can come to resemble a for-profit company, so it would be important in section 35 to place a model for the breakdown in detail of the budget execution in the proposed objectives of each semester or year (accounting in absolute and textual data).

b) In the sports O4NonP they do not necessarily charge a registration or membership fee but they do charge registration for tournaments or other events held so that with the surplus they can buy the supplies that the institution needs (balls, uniforms, etc.) as well as the payment of coaches. This behavior includes the associations that arise spontaneously in the most vulnerable sectors of society as a way of protecting minors from negative influences in their environment.

Additionally, in the case of O4NonP sports, they do not necessarily own the fields or spaces necessary to carry out the physical activities they promote, but they may receive a "Right to Preferential Use" (which would be an Intangible Asset) of an adequate space for this by the Mayor's Office or municipality (State Institution) which would allow them to operate and have a positive impact on the community they are looking for, but the courts remain state property.

4) Condominiums (The board that management the common expenses in Residential Buildings, Office Buildings and Commercial Center Buildings) : By definition in many countries, condominium boards are non-profit companies in charge of maintaining in good condition the horizontal property where the occupants reside or work, however said occupants are OBLIGATED to pay a periodic rate depending on the same footage of each property so it cannot be taken as a donation although each resident would certainly be the first to be interested in the financial statements generated by the condominium board.