

# STANDARD PRESENTATION OF REPORT AND BALANCE SHEET OF CIVIL SOCIETY ORGANIZATIONS

“FECU SOCIAL”



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Reporting period: January 1 to December 31, 2023

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## 1. Cover

### 1.1 Identification

a. Name of the Organization	Maria Veronica Monge Foundation for Oncological and Educational Assistance Marquez
b. Organization's RUT	65.078.386-7
c. Type of Organization	Foundation
d. Relationship of Origin	Founders Don Vicente Monge, Doña Verónica Márquez and the Monge Family Márquez in memory of his daughter Verito Monge who suffered from cancer.
e. Legal Personality	Private law, non-profit foundation established under REP. 43.143
F. Address of the main headquarters	Mariategui 2343, Providencia, Metropolitan region
g. Legal representative	Vicente del Carmen Monge Mayor - RUT: 6.999.938-7
h. Organization website	<a href="https://www.fundacioncamino.cl">https://www.fundacioncamino.cl</a>
i. Contact person	Executive Director Claudia Sanchez Latorre, csanchez@fundacioncamino.cl cell phone 9 54092057

### 1.2 Organization information

a. Chairman of the Board	Vicente del Carmen Monge Mayor - Rut: 6.999.938-7
b. Chief Executive Officer	Claudia Sánchez Latorre - Rut: 10.928.790.-3 Executive Director
c. Mission	At Fundación Camino, we welcome and improve the quality of life of young people and adolescents with cancer from different regions of Chile, positively impacting their families. We started the Casa program Camino, making it possible for them to have their oncological treatment in Santiago.
d. Vision	Our vision is to be a benchmark in supporting young people with cancer, standing out for our dedication and commitment to the community contributing to every adolescent and young person having the tools needed to overcome this disease.
e. Work area	Groups of patients or family members of patients, Complementary services Health, Services for people in poverty and vulnerability, Protection of the rights of children and adolescents, Volunteering, Philanthropy,.
F. Target audience / Users	Young people between 12 and 18 years old, cancer patients and their companions, that come from regions.
g. Number of workers	7
h. Number of volunteers	Permanent: 18. Temporary: 45.

1.3 Management						
		2023	2022			
		2023	2022	2023	2022	
<b>a. Income Operational(M\$)</b>		391.945	404,230	<b>c. Total assets at the close of the exercise (M\$)</b>	966.943	924.182
a.1 Private (M\$)	Donations	362.326	392.795	<b>d. Surplus (deficit) of the exercise (M\$)</b>	42.761	26.497
	Projects					
	Contributions and fees social			<b>e. Identification of The three main ones sources of income</b>	Partners, donations companies and events	Partners, donations companies and events
	Sale of goods and services	29.619	11.435			
	Others					
a.2 Publics (M\$)	Grants			<b>f. Total number of direct users</b>	105	82
	Projects			<b>g. Indicator principal management and its result</b>	Indicator: Welcome 100% applications. Result: 100%	
	Sale of goods and services					
<b>b. Extraordinary contributions (M\$)</b>						

# ***Index***

<b>1. Cover</b>	<b>1</b>
<b>2. General and background information 2.1</b>	<b>4</b>
<b>Letter from the organization's top manager 2.2 Governance</b>	<b>4</b>
<b>structure 2.3 Operational</b>	<b>4</b>
<b>structure 2.4 Values and/or</b>	<b>5</b>
<b>principles 2.5 Main activities</b>	<b>5</b>
<b>and projects 2.6 Identification and involvement</b>	<b>5</b>
<b>with interest groups 2.7 Practices related to the evaluation and</b>	<b>6</b>
<b>measurement of user satisfaction 2.8 Participation in networks and coordination with other actors 2.9</b>	<b>7</b>
<b>Complaints or incidents</b>	<b>7</b>
<b>2.10 Environmental management practices</b>	<b>7</b>
<b>3. Performance information 3.1</b>	<b>8</b>
<b>Management objectives and indicators 3.2</b>	<b>8</b>
<b>Financial indicators</b>	<b>8</b>
<b>4. FINANCIAL STATEMENTS</b>	<b>10</b>
<b>4.1 STATEMENT OF FINANCIAL POSITION (Balance Sheet)</b>	<b>10</b>
<b>4.2 STATEMENT OF ACTIVITIES</b>	<b>12</b>
<b>4.3 CASH FLOW STATEMENT</b>	<b>13</b>
<b>4.4 STATEMENT OF ASSET MOVEMENTS</b>	<b>14</b>
<b>4.5 EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS</b>	<b>14</b>
<b>5. Third party report</b>	<b>21</b>
<b>6. Statement of Management Responsibility</b>	<b>22</b>
<b>ANNEXES</b>	<b>23</b>

## 2. General and background information

### 2.1 Letter from the person in charge of the organization

It's incredible to have completed 3 years since we opened the doors of our Casa Camino and I have complete confidence, of doing the right thing. Just by looking at the young people and their companions, who radiate a special happiness, It brightens our lives and assures us that we are doing something good for this community.

The phrase that says that happiness is found through giving, I attest that this is true.

We still have a long way to go and with the experience we have gained in these years, plus the employees and volunteers of Fundación Camino, I have no doubt that we will be able to make progress for the benefit of our young people and their families.

For the above reasons, it is very important to have a mature awareness of the importance of helping those who need it most.

The importance of foundations being transparent and efficient with the donations they receive and hopefully, we can help implement a measurement of the impact we have on the community and, logically, on the country.

**Happiness is in the journey and not in the destination.**

Vicente Monge Mayor

President

### 2.2 Government structure

Camino Foundation is managed by a Board of Directors made up of nine members, all natural persons and adults who remain in office indefinitely, with elections every 2 years and whose functions are they practice free of charge.

The Board of Directors has full powers of administration, allocation and disposal of assets. All with right to vote.

There are four committees in 2022: Communications, Events, Donations, and Administration. Each committee is composed of Delegates of the Board of Directors, Administration staff and external Advisors. All participants They collaborate voluntarily and pro bono.

The role of the committees is to support the Camino Foundation through executive management in the following aspects:

- Resolve urgent matters without having to wait for the next Board meeting.
- Carry out inspection and control tasks.
- Propose and provide guidance on different topics.
- Inform the Board of Directors of the proposed objectives and their scope.

DIRECTORY	
Name and RUN	Post
Vicente Monge Mayor 6.999.938-7	Chairman of the Board
Carlos Ruiz de Gamboa Riquelme 9.090.171-0	Director
Renzo Corona Spedaliere 6.373.028-9	Director
Marcelo Caldera Villagran 12.265.307-2	Director
Juan Pablo Guzman Rencoret 7,287,559	Director
Juan Ignacio Noguera Briceno 7.022.714-2	Director
Jaime Jankelevich Waisbein 4,818,835	Director

Alejandro Rubilar Camurri 12.182.527	Director
Jennifer Pilar Soto Urrea 10,984,260	Director

### 2.3 Operational structure

The 2022 organizational chart is divided into three areas: social, communications and administration. Through these three areas, the Camino Foundation's mission is developed, welcoming around 50 young people with cancer each year, from different regions, along with their families so that they can carry out their oncological treatments.

**The Social area:** it is mainly developed in the Camino Shelter, with the delivery of services to the beneficiaries of the foundation. Being its social director, together with a team of 5th year Occupational Therapy interns from the University of the Andes. Support therapies, containment and psychosocial intervention are offered to all young people and their companions who so wish.

The foundation also has two Casa Camino coordinators, whose mission is to accompany and ensure the smooth running and application of the Casa Camino regulations, and to advise the young people's companions on the special nutrition they require for their oncological treatments, and to ensure that the spirit of the Camino Foundation is lived in the best possible way by creating a spirit of collaboration and joy.

**In the area of communications:** we seek to spread the word about what is done for the benefit of these young people and their families so that more people join this cause by reaching more members and sponsors, and to do so we actively seek to grow on social media. We also have a website. We periodically run membership campaigns, foundation events such as fundraisers, and we have strategic communication advice from the international agency Zertior.

**In the area of administration:** we keep a detailed annual budget, with reduced monthly expenses, an orderly accounting system published each year on the website through the FECU social network. In addition, we have annual audits carried out by PwC to ensure total transparency that the funds and donations received go directly to the benefit of the users.

### 2.4 Values and/or Principles

For us, it is essential to **accompany** our young people with dignity, together with their families, motivated by **solidarity**, in welcome, with **joy, optimism, honesty and excellence**, based on **respect**, continuous attention and communication with each young person and their companion.

Also very important are the constant and organized work, the economic transparency in our Foundation and the teamwork of individuals, companies and the Ministry of Health, seeking the common good of these beneficiaries.

### 2.5 Main activities and projects

#### a. Activities

1. Provide free **accommodation, food, transportation and comprehensive support services** to young people and adolescents with cancer who require a shelter for the indefinite duration of their treatments, examinations and/or follow-up checks. All of this, together with a responsible adult companion.
2. Offer **free comprehensive support programs** such as: **Occupational Therapy, Psychological Support, Sound Therapy, Art Therapy, Recreational Activities, Celebrations** (Birthdays, Mother's Day, Father's Day, Children's Day, National Holidays, Christmas, etc.)

## b. Projects subject to reporting to third parties (public or private)

<b>PROJECT NAME</b>	Operation House Road
<b>Sponsor/financier</b>	Careno Foundation
<b>Target Audience / Users</b>	Young people and adolescents with cancer who require a shelter for the indefinite duration of their treatments, examinations and/or follow-up checks. All of this, together with a responsible adult companion.
<b>Project objectives</b>	<p>1.- Provide free accommodation, food, transportation and comprehensive support services to young people and adolescents with cancer who require a shelter for the indefinite duration of their treatments, examinations and/or follow-up checks. All of this, together with a responsible adult companion.</p> <p>2.- Offer free comprehensive support activities such as: Occupational Therapy, Psychological Support, Recreational Activities, Celebrations (Birthdays, Mother's Day, Father's Day, Children's Day, National Holidays, Christmas, etc.)</p>
<b>Number of direct users reached</b>	105 people; 46 young people and 59 adults.
<b>Activities carried out</b>	<p>Accommodation, food, transportation and comprehensive support services were provided free of charge to young people and adolescents with cancer who require a shelter for the indefinite duration of their oncological treatments, examinations and/or follow-up checks. All of this was also provided to their responsible adult companion.</p> <p>Free comprehensive support activities were offered such as: Occupational Therapy, Psychological Support, Recreational Activities, Celebrations (Birthdays, Mother's Day, Father's Day, Children's Day, National Holidays, Christmas, etc.)</p>
<b>Results obtained</b>	Thanks to the contribution made by Fundación Careno, Fundación Camino and its first direct psychosocial intervention project with users, "Casa Camino", were able to provide free accommodation, food, transportation and comprehensive support services to 46 patients and 59 responsible adult companions.
<b>Geographical place of execution:</b>	Calle Mariátegui 2343, Providencia, Metropolitan Region.
<b>Completed at the end of the financial year?</b>	Yeah

## 2.6 Identification and involvement with interest groups

Interest group	Form of relationship
Luis Calvo Mackenna Hospital	Starting with the tender awarded in 2022, patients requiring a place at the "Casa Camino" Shelter are referred from the Oncology and Bone Marrow Transplant Units of the Luis Calvo Mackenna Hospital.
University of the Andes	During the first semester of 2023, the School of Occupational Therapy of the University of Los Andes made available to Fundación Camino a guide teacher and a rotation of two fifth-year interns between the months of March and July.
University of the Americas	During the second semester of 2023 the School of Therapy The Occupational School of the University of the Americas provided Fundación Camino with a teacher guide and a rotation of two fifth-year students in practice between the months of July to December.

## 2.7 Practices related to the evaluation and measurement of user satisfaction

An annual satisfaction survey is conducted for the beneficiaries of the services provided by the Foundation. Path.

This survey applies to both young people and adolescents with cancer and the responsible adults who accompany them.

Through this user satisfaction survey, we aim to obtain quantitative and qualitative information regarding the evaluation of the services provided, the environment within the Shelter, the infrastructure, the comprehensive support activities and the performance of the direct care work team.

Each survey question includes five Likert scale evaluation responses.

The response "Totally agree" implies a higher degree of satisfaction (score 5) and "Totally disagree" implies the lowest degree (score 1).

The results obtained from the application of the satisfaction survey for the **period 2023 reflect an average score of 4.8 out of 5, thus achieving 94% user satisfaction.**

The responses obtained qualitatively are considered for further analysis and action plan based on from the information collected.

## 2.8 Participation in networks and coordination with other actors

María Ayuda Charity Corporation and María Jesús Vergara Foundation: Together with these two institutions, Fundación Camino is part of the Temporary Union of Suppliers that, together, provides, performs and invoices the reception services awarded in the tender published in 2022 by the Metropolitan Health Service East.

## 2.9 Claims or Incidents

During 2023, the organization did not record any complaints or incidents during the year.

Currently, there is a suggestion, complaint and congratulations mailbox available to users, which is reviewed weekly by the Social Management. In addition, according to internal regulations, there is a mailbox [contacto@fundacioncamino.cl](mailto:contacto@fundacioncamino.cl) for users to submit suggestions, complaints or congratulations.

Should this arise, Fundación Camino has an internal committee made up of members of the Board of Directors, Volunteers and Employees to respond to the situation presented within seven days.

## 2.10 Environmental management practices

- During 2023, the practice of recycling glass, cardboard and plastics was maintained, which are collected week after week by an external company.
  - The recycling of plastic lids is promoted for the benefit of the "Damas de Café" organization, who by recycling these lids manage to generate resources for the psychosocial support of patients who are treated at the Luis Calvo Mackenna Hospital.
- The disposal of syringes used in the organization is carried out through a special container for this purpose which, once its containment capacity has been reached, is transferred to the Luis Calvo Mackenna Hospital for proper disposal and elimination.
- During August 2023, a photovoltaic project was installed on the roofs of the facilities, which, since In September of the same year, it became operational.

### 3. Performance information

#### 3.1 Management objectives and indicators

##### GENERAL OBJECTIVE

General objective	Main management indicator	Goal	Result
Provide free services accommodation, food, transfers and comprehensive support for young people and teenagers with cancer who require a reception centre for the indefinite duration of their treatments, examinations and/or follow-up checks. All of this, together with a responsible adult companion.	Accept 100% of applications.	Respond to 100% of the demand for accommodation made by hospital centres for young people and adolescents with cancer who require a reception space for an indefinite period of time.  their treatments or medical checks.	100%

##### SPECIFIC OBJECTIVES

Specific objective	Indicator	Goal	Result
Provide complete meals daily for both young people with cancer and their companions, responding to the needs of indications nutritional aspects of oncological treatment.	Breakfasts, lunches, snacks and dinners offered according to users present in Camino Foundation.	18500	21004
Transfer in form safe for users who are welcomed at Fundación Camino, avoiding the risks of contagion by COVID 19.	Users who are welcomed by the Foundation Road have to provide a safe transfer service to and from your treatment locations.	3500	4107

#### 3.2 Financial indicators

##### FINANCIAL INDICATORS BOARD

a. Operating Income (in M\$)	2023	2022
- With restrictions		
- No restrictions	391.945	404.230
<b>TOTAL OPERATING INCOME</b>	<b>391.945</b>	<b>404.230</b>
<b>b. Origin of operating income:</b>	<b>2023</b>	<b>2022</b>
$\frac{\text{Ingresos provenientes del extranjero}}{\text{Total de ingresos operacionales}} \times 100$	0.0 %	0.0 %

<b>c. Other relevant indicators:</b>	<b>2023</b>	<b>2022</b>
$\frac{\text{Donaciones acogidas a beneficio tributario(i)}}{\text{Total de ingresos operacionales}} \times 100$	55.0 %	54.0 %
$\frac{\text{Gastos de dirección y administración(ii)}}{\text{Total costos operacionales}} \times 100$	38.0 %	30.0 %
$\frac{\text{Remuneración principales ejecutivos(iii)}}{\text{Total remuneraciones}} \times 100$	37.0 %	37.0 %

## **4. FINANCIAL STATEMENTS**

### **4.1 STATEMENT OF FINANCIAL POSITION (Balance Sheet)**

December 31, 2022 and 2023

ASSETS	2023 M\$	2022 M\$
<b>Circulating</b>		
4.11.1 Cash and cash equivalents	34.326	37.667
4.11.2 Temporary investments		
4.11.3 Accounts receivable (net)		
4.11.3.1 Donations to be received	515	3.311
4.11.3.2 Subsidies to be received		
4.11.3.3 Social contributions receivable		
4.11.3.4 For collecting from persons and related entities		
4.11.3.5 Various debtors		
4.11.4 Other current assets		
4.11.4.1 Stocks		
4.11.4.2 Taxes to be recovered		
4.11.4.3 Expenses paid by early		
4.11.4.4 Others	1,650	2.165
4.11.5 Current assets with restrictions		
<b>4.11.0 Total Current Assets</b>	<b>36.491</b>	<b>43.143</b>

<b>Fixed Assets</b>		
4.12.1 Land	454,830	454,830
4.12.2 Constructions	1,342,041	1,342,041
4.12.3 Furniture and utensils	10.147	10.147
4.12.4 Vehicles		
4.12.5 Other fixed assets		
4.12.6 (-) Accumulated depreciation	61.610	43.634
4.12.7 Fixed assets with restrictions		
4.12.8 Fixed assets reserved (net)		
<b>4.12.0 Total Net Fixed Assets</b>	<b>1,745,408</b>	<b>1,763,384</b>

<b>Other Assets</b>		
4.13.1 Permanent financial investments		
4.13.2 Other assets with restrictions		
4.13.3 Other reserved assets	1.815	1.815
<b>4.13.0 Total Other Assets</b>	<b>1.815</b>	<b>1.815</b>

<b>4.10.0 TOTAL ASSETS</b>	<b>1,783,714</b>	<b>1,808,342</b>
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LIABILITIES AND EQUITY	2023 M\$	2022 M\$
<b>Short term</b>		
4.21.1 Obligation with banks and financial institutions	813.233	874.606
4.21.2 Accounts Payable		
4.21.2.1 Suppliers	3.538	9.554
4.21.2.2 For paying people and related entities		
4.21.2.3 Various creditors		
4.21.3 Funds and projects in administration		
4.21.4 Other liabilities		
4.21.4.1 Income Tax Payable		
4.21.4.2 Withholdings		
4.21.4.3 Provisions		
4.21.4.4 Income received by advanced		
4.21.4.5 Others		
<b>4.21.0 Total Short-Term Liabilities</b>	<b>816.771</b>	<b>884.160</b>

<b>Long Term</b>		
4.22.1 Obligations with banks and financial institutions		
4.22.2 Funds and projects in administration		
4.22.3 Long-term creditors		
4.22.3.1 Third party loans		
4.22.3.2 For paying people and related entities		
4.22.4 Provisions		
4.22.5 Other long-term liabilities		
<b>4.22.0 Total Long-Term Liabilities</b>	<b>0</b>	<b>0</b>

<b>4.20.0 TOTAL LIABILITIES</b>	<b>816.771</b>	<b>884.160</b>
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<b>HERITAGE</b>		
4.31.1 Unrestricted (free availability)	966.943	924.182
4.31.2 Reserved for purposes specific		
4.31.3 Restricted		
<b>4.31.0 TOTAL ASSETS</b>	<b>966.943</b>	<b>924.182</b>

<b>4.30.0 TOTAL LIABILITIES AND HERITAGE</b>	<b>1,783,714</b>	<b>1,808,342</b>
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The accompanying notes form an integral part of these financial statements.

## 4.2 STATEMENT OF ACTIVITIES

January 1 to December 31, 2023 and 2022

	2023 M\$	2022 M\$
<b>Operating Income</b>		
<b>Private</b>		
4.40.1.1 Donations	362.326	392.795
4.40.1.2 Projects		
4.40.1.3 Contributions and social fees		
4.40.1.4 Sale of goods and services	29.619	11.435
4.40.1.5 Others		
<b>State-owned</b>		
4.40.1.6 Subsidies		
4.40.1.7 Projects		
4.40.1.8 Sale of goods and services		
4.40.1.9 Others		
<b>4.40.0 Total Operating Income</b>	<b>391.945</b>	<b>404.230</b>
<b>Operating Expenses</b>		
4.50.1 Cost of remuneration	97.944	86.450
4.50.2 Operating activity expenses	95.809	97,580
4.50.3 Management and administration expenses	30.113	37.981
4.50.4 Depreciation	17.974	19.446
4.50.5 Bad debt write-off		
4.50.6 Direct cost of sale of goods and services		
4.50.7 Other specific project costs		
4.50.7 Other operational costs		
<b>4.50.0 Total Operating Costs</b>	<b>241,840</b>	<b>241,457</b>
<b>4.60.0 Operational Surplus (Deficit)</b>	<b>150.105</b>	<b>162,773</b>
<b>Non-operating income</b>		
4.71.1 Investment income	2.215	126
4.71.2 Gain on sale of assets		
4.71.3 Insurance compensation		
4.71.4 Other non-operating income		
<b>4.71.0 Total Non-Operating Income</b>	<b>2.215</b>	<b>126</b>
<b>Non-operating expenses</b>		
4.72.1 Financial expenses	71.073	40.584
4.72.2 Loss on sale of assets		
4.72.3 Loss due to accidents		
4.72.4 Other non-operating expenses	38.486	95,818
<b>4.72.0 Total Non-Operating Expenses</b>	<b>109,559</b>	<b>136.402</b>
<b>4.70.0 Non-Operational Surplus (Deficit)</b>	<b>(107,344)</b>	<b>(136,276)</b>
<b>4.80.1 SURPLUS / (DEFICIT) BEFORE TAXES AND ITEMS</b>	<b>42.761</b>	<b>26.497</b>
4.80.2 Income tax		
4.80.3 Extraordinary contributions		
<b>4.80.0 SURPLUS / (DEFICIT) FOR THE YEAR</b>	<b>42.761</b>	<b>26.497</b>

The accompanying notes form an integral part of these financial statements.

**4.3 CASH FLOW STATEMENT**

January 1 to December 31, 2023 and 2022

	2023 M\$	2022 M\$
<b>Cash flow from operating activities</b>		
4.91.1 Donations received	391,945	189,702
4.91.2 Income from projects and grants		
4.91.3 Contributions and social fees		
4.91.4 Other income received		
4.91.5 Extraordinary contributions		
4.91.6 Salaries and fees paid (less)	97,944	
4.91.7 Payment to suppliers (less)	167,111	
4.91.8 Taxes paid (less)		
4.91.9 Other operational disbursements		
<b>4.91.0 Net Operating Flow</b>	<b>126,890</b>	<b>189,702</b>
<b>Cash flow from investing activities</b>		
4.92.1 Sale of fixed assets		
4.92.2 Purchase of fixed assets (less)		3,054
4.92.3 Long-term investments (less)		
4.92.4 Purchase/sale of marketable securities (net)		
4.92.5 Interest received	2,215	
4.92.6 Other investment flows		
<b>4.92.0 Net Investment Flow</b>	<b>2,215</b>	<b>(3,054)</b>
<b>Cash flow from financing activities</b>		
4.93.1 Loans received		
4.93.2 Loan payments (less)	61,373	214,333
4.93.3 Financial expenses (less)	71,073	
4.93.4 Funds received in administration		
4.93.5 Funds used in administration (less)		
4.93.6 Other financing flows		
<b>4.93.0 Net Financing Flow</b>	<b>(132,446)</b>	<b>(214,333)</b>
<b>4.94.0 NET CHANGE IN CASH</b>	<b>(3,341)</b>	<b>(27,685)</b>
<b>4.94.1 Opening balance of cash and cash equivalents</b>	<b>37,667</b>	<b>65,352</b>
<b>4.94.2 FINAL BALANCE OF CASH AND CASH EQUIVALENTS</b>	<b>34,326</b>	<b>37,667</b>

The accompanying notes form an integral part of these financial statements.

**4.4 STATEMENT OF ASSET MOVEMENTS**

January 1st to December 31st

	Heritage of free availability M\$	Reserved for Finnish specific M\$	Heritage restricted M\$	HERITAGE TOTAL M\$
<b>EXERCISE 2022</b>				
<b>4.101 Assets as of 01.01.2022</b>	67.163	0	0	67.163
4.101.1 Established reservations	830.522			830.522
4.101.2 Released reserves				0
4.101.3 Expired restrictions				0
4.101.4 Surplus/(deficit) of	26.497			26.497
4.101.5 Other movements				0
<b>4,100 Assets as of 31.12.2022</b>	<b>924.182</b>	<b>0</b>	<b>0</b>	<b>924.182</b>
<b>FISCAL YEAR 2023</b>				
4.201.1 Established reservations				0
4.201.2 Released reserves				0
4.201.3 Expired restrictions				0
4.201.4 Surplus/(deficit) of	42.761			42.761
4.201.5 Other movements				0
<b>4,200 Assets at 31.12.2023</b>	<b>966.943</b>	<b>0</b>	<b>0</b>	<b>966.943</b>

The accompanying notes form an integral part of these financial statements.

**4.5 EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS****1. General Information**

a) Training, activities and financing of the organization (include a brief summary of these matters, without repeating the narratives) more extensive than those included in other sections of the FECU).

The María Verónica Monge Márquez Oncology and Educational Assistance Foundation (hereinafter the Foundation) is a Private non-profit institution, established on September 4, 2013 before Notary Public Raúl Iván Perry Pefaur. a) Description of operations and main activities The Foundation aims to assist in all areas for young people with limited economic resources who are suffering from cancer, for which it will be able to create, maintain, or manage facilities for oncological treatments including shelters, as well as provide care and support for the medical treatment of these young people. In fulfilling its main objective, the Foundation It may also provide support to public or private juvenile oncology services; facilitate, promote, collaborate, carry out and disseminate research and studies that tend to the development of scientific and medical knowledge in the field of pediatric and juvenile oncology; hold, participate in and promote the holding of seminars, meetings or conferences related to pediatric and juvenile oncology; carry out, sponsor, endorse or collaborate in campaigns that tend to prevent cancer, and award scholarships in the specialty. In the same way, the Foundation will have the The purpose is teaching, training and guidance of people with limited resources and the promotion of culture in all its forms. forms, both in the scientific humanistic, technical professional modalities and especially in special education in

The Foundation will carry out all the forms permitted by law, in accordance with the official plans and programs of the Ministry of Education, where applicable. Training, further education, promotion and cultural development will be carried out through seminars, conferences, courses and other similar activities at the pre-basic, basic, secondary scientific-humanistic, technical-professional and special education levels aimed at young people, and in general the training and further education of people in the various areas of human knowledge, through the direct organization and maintenance of the Foundation's establishments. Finally, the Foundation may carry out economic activities related to its purposes; it may also invest its resources in the manner decided by its administrative bodies. The income it receives from these activities must only be used for the purposes of the Foundation or to increase its assets. The Foundation is located at Calle Mariátegui 2343, Providencia. Its tax identification number is 65.078.386-7. On January 10, 2014, the Foundation was registered in the Civil Registry as a non-profit legal entity under number 160897. On September 26, 2014, it began its activities at the Internal Revenue Service.

b) Approval of the financial statements (in order to comply with the requirements of IFRS, the session/date in which the financial statements were approved by the Board of Directors must be recorded).

These financial statements as of December 31, 2023 were approved by the Board of Directors for issuance.

## **2. Accounting Criteria**

### a. Accounting period

These financial statements of the María Verónica Monge Márquez Oncology and Educational Assistance Foundation correspond to the years ended December 31, 2023 and 2022, and have been prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

In preparing these financial statements as of December 31, 2023 and 2022, Management has used its best knowledge and understanding in relation to the standards and interpretations that will be applied and the facts and current circumstances.

b. Accounting criteria used (ideally, these should be the IFRS applicable to medium and small entities, indicating any deviations that may exist).

The financial statements have been prepared on the basis of the historical cost principle, with the exception of items that are recognized at fair value where applicable.

### c. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Foundation and can be measured reliably. Revenue is measured at the fair value of the economic benefits received or receivable and is presented net of value-added tax, refunds and discounts. Revenue from services is recognised once the services have been provided. 9 The Foundation also includes in ordinary income the fair value of donations, which are recorded on an as-performed basis.

### d. Conversion and adjustment

bases Functional currency The functional currency of the Foundation is the Chilean peso, due to the fact that all of its activities are carried out in that currency. - Presentation currency The presentation currency is the Chilean peso and the figures are presented in thousands of Chilean pesos.

### e. Fixed assets

Property, plant and equipment relate to land and works in progress and are recorded at cost less impairment losses, if any. Historical cost includes expenses directly attributable to the acquisition of the items, and which allow the asset to be left to be used in the conditions initially foreseen by the Administration.

When the value of an asset is higher than its estimated recoverable amount, its value is reduced to its recoverable amount. Gains and losses on the sale of an item of property, plant and equipment are calculated by comparing the income obtained with the book value and are included in the income statement. Land is not depreciated and for the 15

For the rest of the property, plant and equipment, depreciation is calculated based on the straight-line method, based on the estimated useful life of the assets. The estimated useful lives of the assets are detailed below: Buildings 80

## Furniture and fixtures

3 Fixed Asset Depreciation: Depreciation for the year has been calculated based on updated costs, using the straight-line method and in accordance with the actual useful life of the respective assets.

## f. Stocks

Not Applicable

## g. Valuation of investments

Not Applicable

## h. Recognition of liabilities and provisions

Trade payables and other payables are initially recorded at nominal value and subsequently valued at amortized cost. If the differences between nominal value and amortized cost are not significant, the nominal value is used.

Other financial liabilities This item mainly includes bank loans obtained by Fundación Camino to acquire the land where the Fundación Camino Shelter at Mariátegui 2343, Providencia, began to be built in 2018. This land is reported under Property, plant and equipment. Bank loans are initially recognized at fair value, net of transaction costs incurred, if significant. They are subsequently presented at amortized cost. Any difference between the resources obtained (net of the costs necessary to obtain them) and the repayment value is recognized in the income statement accounts during the period of the debt. Loans are classified as current unless there is a contractual right to defer payment for twelve months following the balance sheet date.

The Foundation recognises a provision when it is contractually obligated and when there is a past practice that has created an assumed obligation. Provisions for onerous contracts, litigation and other contingencies are recognised when: i. There is a present obligation, whether legal or constructive, as a result of past events, ii.

It is probable that an outflow of resources will be necessary to settle the obligation; and iii. The value has been reliably estimated. Provisions are valued at the present value of the expenditures expected to be necessary to settle the obligation, using management's best estimate.

## i. Staff benefits

The Foundation recognises staff vacation expenses using the accrual method and records them at nominal value.

## j. Leases

Not Applicable

## k. Recognition of interests

Interest costs on bank loans are charged directly to profit or loss.

## l. Classification of expenses

Expenses are classified into operating and administrative expenses.

## m. Transactions that do not represent cash movement.

Not Applicable

**3. Accounting Changes**

Not Applicable

**4. Estimates, judgments and criteria adopted by the Administration**

The preparation of financial statements in accordance with IFRS for SMEs requires that the Administration make estimates and assumptions that affect the reported amounts. The estimates are based on historical experience and various other assumptions that are believed to be reasonable, although actual results could differ from those estimates. Management made lower estimates to accurately reflect costs and expenses of the period.

**5. Cash and cash equivalents**

Cash and cash equivalents include cash on hand and balances at banks. The cash flow statements include cash on hand and balances at banks. Cash is presented using the indirect method. The cash flow statement records the cash movements, cash and cash equivalents realized during the period, determined by the indirect method. In these statements the following expressions are used in the meanings given below for cash flows: Activities of Operation: These are the activities that constitute the main source of ordinary income, as well as other activities that cannot be classified as investment or financing activities. Investment activities: those of acquisition, alienation or disposal by other means of non-current assets and other investments not included in cash and their equivalents. Financing activities: activities that produce changes in the size and composition of the total assets and financial liabilities.

**6. Temporary investments**

Not Applicable

**7. Accounts receivable**

Debtors and other receivables are financial assets with fixed or determinable payments that do not have quoted in an active market. These accounts receivable are presented in Debtors and other accounts receivable in the statement of financial position and are initially recorded at the invoice amount (nominal value), recording the corresponding impairment adjustment in the event of evidence of risk of uncollectibility.

**8. Balances and transactions with related persons and entities**

a) Transactions

RUT	Name/Reason social	Relationship	Description of the transaction	Amount M\$	Charge (credit) State Activities M\$
			DONATIONS	13.810	0

**9. Fixed assets**

	Opening balance M\$	Additions M\$	Low M\$	Final balance M\$
Lands	454,830			454,830
Constructions	1,342,041			1,342,041
Furniture and utensils	0			0
Vehicles	0			0
Other fixed assets	10.147			10.147
<b>Total gross fixed assets</b>	<b>1,807,018</b>	<b>0</b>	<b>-0</b>	<b>1,807,018</b>

Accumulated depreciation	61.610			61.610
<b>Total net fixed assets</b>	<b>1,745,408</b>	<b>0</b>	<b>-0</b>	<b>1,745,408</b>
Restricted and reserved assets (net)	0			0
<b>Free Fixed Assets availability</b>	<b>1,745,408</b>	<b>0</b>	<b>-0</b>	<b>1,745,408</b>

**10. Permanent financial investments**

Not Applicable

**11. Obligations to banks and financial institutions**

Este rubro está compuesto de la siguiente forma:

**Corto plazo**

	Al 31 de diciembre de	
	<u>2023</u>	<u>2022</u>
	M\$	M\$
Préstamo Banco Santander	813.233	874.606
<b>Total, pasivos financieros</b>	<b>813.233</b>	<b>874.606</b>

**12. Accounts payable**

Detalle de cuentas por pagar comerciales y otras cuentas por pagar en los ejercicios 2023 y 2022

	Al 31 de diciembre de	
	<u>2023</u>	<u>2022</u>
	M\$	M\$
Proveedores por pagar	464	6.390
Sueldos e Imposiciones por pagar	3.074	3.164
<b>Total, Cuenta por pagar Comerciales y otras cuentas por pagar</b>	<b>3.538</b>	<b>9.554</b>

**13. Funds and projects under administration**

There is no

**14. Provisions**

There is no

**15. Income tax**

In accordance with the provisions of Article 17 number 9 and Article 39 number 4 of the Income Tax Law, The Foundation is exempt from taxes for the activities it carries out.

**16. Sale of goods and services**

El detalle de los ingresos por donaciones en los ejercicios 2023 y 2022 es:

	Ejercicio terminado Al 31 de diciembre de			
	2023 M\$	%	2022 M\$	%
Donaciones de empresas	126.288	32%	156.053	39%
Donaciones de personas	47.626	12%	61.022	15%
Socios	105.062	27%	96.720	24%
Colectas digitales	83.350	21%	79.000	20%
Convenio HCM*	29.619	8%	11.435	3%
<b>Total, Ingresos Ordinarios</b>	<b>391.945</b>	<b>100%</b>	<b>404.230</b>	<b>100%</b>

### 17. Contingencies and commitments

On April 13, 2015, a deed of sale of land was signed and a mortgage was established, which obliges the Foundation not to alienate, encumber, merge, divide or enter into any act or contract related to all or part of the acquired land and with the real estate by adhesion or destination that forms part of it, without prior written consent of Banco Santander - Chile. According to the information from the Administration and the confirmation of the legal advisors as of December 31, 2023, the Foundation does not present contingencies that inform.

### 18. Conditional donations

There is no

### 19. Remuneration of Directors, Counselors and Executive Team

The Board of Directors has not received any type of remuneration during the years 2023 and 2022

### 20. Heritage

#### a) Initial equity

The Foundation maintains and manages assets generated mainly by contributions, donations and other surpluses that are eventually generated by the activities for which it was created. The contributions received by the Foundation were formalized on the following dates and for the following amounts: M\$

Date	Amount
04-09-2013	1,500
15-06-2016	65.663
Total	67,163

The Foundation's contributions were donated in full by its founder, Vicente Monge Alcalde.

### 21. Opening of expenses and classification according to the status of activities

#### to. Opening of operational results according to restrictions

	Without Restrictions	Income Restricted	Total
<b>Operating Income</b>			
Publics			0
Private	391.945	404.230	796.175
<b>Total operating income</b>	<b>391.945</b>	<b>404.230</b>	<b>796.175</b>
<b>Operating Expenses</b>			
Cost of remuneration	97.944	86.450	184.394

Operational Activities	95.809	97,580	193,389
Management and Administration	30.113	37.981	68,094
Depreciations	17.974	19.446	37.420
Bad Debts Write-Off			0
Cost of sale of bs. and services.			0
Other project costs			0
<b>Total operating expenses</b>	<b>241,840</b>	<b>241,457</b>	<b>483,297</b>
<b>SURPLUS (DEFICIT)</b>	<b>150.105</b>	<b>162,773</b>	<b>312.878</b>

## 22. Relevant facts

There is no

## 23. Subsequent events

After December 31, 2023 and until the date of issuance and approval by the administration of these financial statements, there are no other subsequent events that could significantly affect the interpretation thereof, nor their economic and financial situation.

5. Third party report

Opinion of independent auditors



Santiago, 5 de junio de 2024  
Fundación de Ayuda Oncológica y Educativa María Verónica Monge Márquez  
3


Se nos requiere comunicar a los responsables del Gobierno Corporativo, entre otros asuntos, la oportunidad y el alcance planificados de la auditoría y los hallazgos significativos de la auditoría, incluyendo cualquier deficiencia significativa y debilidad importante del control interno que identifiquemos durante nuestra auditoría.

DocuSigned by:  
  
0C525E1649D24BF...  
Rodrigo Cabedo Arratia  
RUT: 15.316.631-5

PricewaterhouseCoopers

## 6. Statement of Management Responsibility

The undersigned declare themselves responsible for the integrity and veracity of the information included herein.  
Annual report, as of December 31, 2023:

Name	Post	RUN	Signature
<u>Claudia Sanchez Latorre</u>	<u>Director</u>	<u>10928790</u>	
<u>Vicente Monge Mayor</u>	<u>President</u>	<u>6,999,938</u>	

If there are no initialed signatures in this electronic document, please check the following box:

The signatures appear in the original document submitted to the Ministry of Justice.

Date: August 1, 2024 \_\_\_\_\_

**ANNEXES**