

201				1	EUR	
Nr.	Date of the deposition	No. 0828.989.516	PP	E.	D.	ABB-NPI 1.1

ANNUAL ACCOUNTS IN EURO (2 decimals)

NAME: **Transparency international liaison office to the european union**

Legal form: **International non-profit organisation**

Address: **Rue de l'Industrie**

Nr.: **10**

Postal Code: **1000**

City: **Brussel 1**

Country: **Belgium**

Register of Legal Persons (RLP) - Office of the Business Court at: **Brussel, French-speaking**

Internet address * :

Company number: **0828.989.516**

DATE **3/09/2010** of the deposition of the partnership deed OR of the most recent document mentioning the date of publication of the partnership deed and the act changing the articles of association.

ANNUAL ACCOUNTS approved by the General Meeting ** of **18/12/2019**

concerning the financial year covering the period from **1/01/2018** till **31/12/2018**

Previous period from **1/01/2017** till **31/12/2017**

The amounts of the previous financial year are / ~~are not~~ *** identical to those which have been previously published.

COMPLETE LIST WITH name, first name, profession, residence-address (address, number, postal code, municipality) and position with the association or foundation, OF DIRECTORS AND AUDITORS, and where appropriate, of the representative in Belgium of the foreign association.

Mahassen Patrick Emmanuel

Stargarder Strasse 13 , 10437 Berlin, Germany

Title : Vice-voorzitter van de raad van bestuur

Mandate : 24/06/2014- 18/06/2018

Kelso Casey Kevin Charles

Hildegardstrasse 2 , box A, 10715 Berlin, Germany

Title : Vice-voorzitter van de raad van bestuur

Mandate : 7/06/2017- 6/07/2020

Hodess Robin

Wielmandstrasse 16 , 10629 Berlin, Germany

Title : President of the board of directors

Mandate : 18/03/2015- 18/06/2018

Enclosed to these annual accounts:

Total number of pages deposited: **13**
of service: 5.1.1, 5.2.1, 5.2.2, 5.2.3, 5.3, 5.4, 5.6, 5.7, 8

Number of the pages of the standard form not deposited for not being

Signature
(name and position)

Moreira Patricia

President of the board of directors

Signature
(name and position)

Ebert Monika

Treasurer

* Optional statement.

** By the Board of Directors in case of a foundation / by general management in case of an international non profit institution.

*** Delete where appropriate.

LIST OF DIRECTORS AND AUDITORS (continuation of the previous page)

Mazars Reviseurs d'Entreprises CALL 0428.837.889

Avenue Marcel Thiry 77 , box 4, 1200 Brussel 20, Belgium

Title : Auditor, Lidmaatschapsnummer : B00021

Mandate : 10/05/2016- 9/05/2019

Represented by:

Potters Koen

Berchemstadionstraat 78 , 2600 Berchem (Antwerpen), Belgium

Company auditor

Number of membership: A02366

Ebert Monika

Alt-Moabit 96 , 10559 Berlin, Germany

Title : Other function

Mandate : 7/06/2017- 6/06/2020

McGowan Smyth Iverna

Rue de Haerne 67 , 1040 Brussel 4, Belgium

Title : Management Member

Mandate : 7/06/2017- 18/06/2018

Pons Genevieve

Rue Du Commerce 123 , 1000 Brussel 1, Belgium

Title : Management Member

Mandate : 7/06/2017- 6/06/2020

Moreira Patricia

Uhlandstrasse 1 , 10623 Berlin, Germany

Title : President of the board of directors

Mandate : 18/06/2018- 17/06/2021

AUDITING OR ADJUSTMENT MISSION

Optional disclosures:

- if the annual accounts have been audited or adjusted by an external accountant or auditor who is not a statutory auditor, mention here after: name, first names, profession, residence-address of each external accountant or auditor, the number of membership with the professional Institute ad hoc and the nature of this engagement:
 - A. Bookkeeping of the association or foundation,
 - B. Preparing the annual accounts,
 - C. Auditing the annual accounts and/or
 - D. Adjusting the annual accounts.

- If the assignment mentioned either under A or B is performed by authorised accountants or authorised accountants-tax consultants, information will be given on: name, first names, profession and residence-address of each authorised accountant or accountant-tax consultant, his number of membership with the Professional Institute of Accountants and Tax consultants and the nature of this engagement.

Name, first name, profession, residence-address	Number of membership	Nature of the engagement (A, B, C and/or D)
ECOVIS ACTA Consult BVBA - www.acta.be 0413.789.528 BluePoint Brussels, Boulevard Auguste Reyers 80 , 1030 Brussel 3, Belgium Title : Approved accountant-fiscalist	70156561	A B

BALANCE SHEET

	Notes	Codes	Period	Previous period
ASSETS				
FIXED ASSETS		20/28	7.338,30	12.781,89
Formation expenses		20		
Intangible fixed assets	5.1.1	21		
Tangible fixed assets	5.1.2	22/27	2.669,40	8.112,99
Land and buildings.....		22		
Owned by the association or foundation in full property		22/91		
Other		22/92		
Plant, machinery and equipment		23		
Owned by the association or foundation in full property		231		
Other		232		
Furniture and vehicles		24	2.669,40	8.112,99
Owned by the association or foundation in full property		241	2.669,40	8.112,99
Other		242		
Leasing and other similar rights		25		
Other tangible fixed assets.....		26		
Owned by the association or foundation in full property		261		
Other		262		
Assets under construction and advance payments		27		
Financial fixed assets	5.1.3/ 5.2.1	28	4.668,90	4.668,90
CURRENT ASSETS		29/58	589.948,93	570.965,53
Amounts receivable after more than one year		29		
Trade debts		290		
Other amounts receivable		291		
of which non interest-bearing amounts receivable or with an abnormally low interest rate		2915		
Stocks and contracts in progress		3		
Stocks.....		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	448.351,78	389.192,49
Trade debts		40	20.220,94	94.331,20
Other amounts receivable		41	428.130,84	294.861,29
of which non interest-bearing amounts receivable or with an abnormally low interest rate		415		
Current investments	5.2.1	50/53		
Cash at bank and in hand		54/58	139.104,76	179.143,99
Deferred charges and accrued income		490/1	2.492,39	2.629,05
TOTAL ASSETS		20/58	597.287,23	583.747,42

	Notes	Codes	Period	Previous period
LIABILITIES				
EQUITY		10/15	60.654,62	46.432,27
Association or foundation funds		10		
Opening equity		100		
Permanent financing		101		
Revaluation surpluses		12		
Allocated funds	5.3	13		
Accumulated positive (negative) result(+)/(-)		14	60.654,62	46.432,27
Investment grants		15		
PROVISIONS	5.3	16		
Provisions for liabilities and charges		160/5		
Provisions for repayable grants and legacies and for gifts with a recovery right		168		
AMOUNTS PAYABLE		17/49	536.632,61	537.315,15
Amounts payable after more than one year	5.4	17		
Financial debts		170/4		
Credit institutions, leasing and other similar obligations.....		172/3		
Other loans.....		174/0		
Trade debts		175		
Advances received on contracts in progress		176		
Other amounts payable		179		
Interest-bearing		1790		
Non interest-bearing or with an abnormally low interest rate		1791		
Cash deposit		1792		
Amounts payable within one year		42/48	142.784,75	232.058,06
Debts payable after one year falling due within one year ...	5.4	42		
Financial debts		43	233,59	540,94
Credit institutions		430/8	92,81	540,94
Other loans		439	140,78	
Trade debts		44	21.018,02	49.858,80
Suppliers		440/4	21.018,02	49.858,80
Bills of exchange payable		441		
Advances received on contracts in progress		46		
Taxes, remuneration and social security		45	101.661,50	108.399,76
Taxes		450/3	1.921,50	
Remuneration and social security		454/9	99.740,00	108.399,76
Other amounts payable		48	19.871,64	73.258,56
Debentures and matured coupons, repayable grants and cash deposit.....		480/8		
Miscellaneous interest-bearing amounts payable		4890		
Miscellaneous non interest-bearing amounts payable or with an abnormally low interest rate		4891	19.871,64	73.258,56
Accrued charges and deferred income		492/3	393.847,86	305.257,09
TOTAL LIABILITIES		10/49	597.287,23	583.747,42

INCOME STATEMENT

	Notes	Codes	Period	Previous period
Operating income and charges				
Gross operating margin.....(+)/(-)		9900	912.910,92	1.014.721,50
Operating income*		70/74		
Turnover *		70		
Contributions, gifts, legacies and grants *		73		
Raw materials, consumables, services and other goods *.....		60/61		
Remuneration, social security costs and pensions ...(+)/(-)	5.5	62	894.694,54	983.029,85
Depreciation and amounts written down on formation expenses, on intangible and tangible fixed assets.....		630	5.443,59	5.443,63
Amounts written down on stocks, on contracts in progress and on trade debts: appropriations (write-backs)(+)/(-)		631/4		
Provisions for risks and charges: appropriations (uses and write-backs)(+)/(-)		635/8		
Other operating charges		640/8		
Operation charges carried to assets as restructuring costs.....(-)		649		
Positive (negative) operating result.....(+)/(-)		9901	<u>12.772,79</u>	<u>26.248,02</u>
Financial income	5.5	75	2.273,47	2,02
Financial charges	5.5	65	822,20	32.233,21
Positive (negative) result on ordinary activities		9902	<u>14.224,06</u>	<u>-5.983,17</u>
Extraordinary income		76		
Extraordinary charges		66	1,71	209,40
Positive (negative) result for the period.....(+)/(-)		9904	<u>14.222,35</u>	<u>-6.192,57</u>

APPROPRIATION ACCOUNT

	Codes	Period	Previous period
Positive (negative) result to be appropriated(+)/(-)	9906	60.654,62	46.432,27
Positive (negative) result to be appropriated for the period(+)/(-)	9905	14.222,35	-6.192,57
Accumulated positive (negative) result for the previous period(+)/(-)	14P	46.432,27	52.624,84
Deduction from equity	791/2		
from association or foundation funds	791		
from allocated funds	792		
Addition to allocated funds	692		
Positive (negative) result to be carried forward(+)/(-)	(14)	60.654,62	46.432,27

	Codes	Period	Previous period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxxxxxxx	42.474,09
Movements during the period			
Acquisitions, including produced fixed assets	8169		
Sales and disposals	8179		
Transfers from one heading to another(+)/(-)	8189		
Acquisition value at the end of the period	8199	42.474,09	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transferred from one heading to another(+)/(-)	8249		
Revaluation surpluses at the end of the period	8259		
Depreciations and amounts written down at the end of the period	8329P	xxxxxxxxxxxxxxxx	34.361,10
Movements during the period			
Recorded.....	8279	5.443,59	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309		
Transferred from one heading to another(+)/(-)	8319		
Depreciations and amounts written down at the end of the period	8329	39.804,69	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	2.669,40	
WHERE OF			
Owned by the association or foundation in full property	8349	2.669,40	

	Codes	Period	Previous period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxxxxxxx	4.668,90
Movements during the period			
Acquisitions	8365		
Sales and disposals	8375		
Transferred from one heading to another	8385		
Other movements	8386		
Acquisition value at the end of the period	8395	4.668,90	
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded.....	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another.....	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxxxxxxx	
Movements during the period			
Recorded.....	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another.....	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxxxxxxx	
Movements during the period	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)	4.668,90	

RESULTS

PERSONNEL AND PERSONNEL CHARGES

Employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the general personnel register

Total number at the closing date
 Average number of employees calculated in full-time equivalents
 Number of actual worked hours

Personnel costs

Remuneration and direct social benefits
 Employers' social security contributions
 Employers' premiums for extra statutory insurances
 Other personnel costs
 Pensions

FINANCIAL RESULTS

Intercalary interests recorded as assets

Amount of the discount borne by the association or foundation as a result of negotiating amounts receivable

Balance of accounts, provisions of a financial nature formed (used or reversed)(+)/(-)

Codes	Period	Previous period
9086	13	16
9087	13,6	15,0
9088	22.185	25.440
620	685.988,35	729.593,64
621	164.136,19	184.612,08
622	13.822,79	10.152,21
623	30.747,21	58.671,92
624		
6503		
653		
656		

SOCIAL REPORT

Numbers of joint industrial committees competent for the association or foundation: 337

EMPLOYEES FOR WHOM THE ASSOCIATION OR FOUNDATION HAS SUBMITTED A DIMONA DECLARATION OR ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total of full-time equivalents (FTE) (period)	3P.Total (T) or total of full-time equivalents (FTE) (previous period)
During the period and the previous					
Average number of employees	100	13,4	0,3	13,6 (VTE)	15,0 (VTE)
Number of hours actually worked	101	21.896	289	22.185 (T)	25.440 (T)
Personnel costs	102	883.039,52	11.655,02	894.694,54 (T)	983.029,85 (T)

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
At the closing date of the period				
Number of employees	105	13		13,0
By nature of the employment contract				
Contract for an indefinite period	110	13		13,0
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to the gender and by level of education				
Men	120	7		7,0
primary education	1200	7		7,0
secondary education	1201			
higher education (non-university)	1202			
university education	1203			
Women	121	6		6,0
primary education	1210	4		4,0
secondary education	1211			
higher education (non-university)	1212			
university education	1213	2		2,0
By professional category				
Management staff	130			
Employees	134	13		13,0
Workers	132			
Other	133			

TABLE OF PERSONNEL CHANGES DURING THE FINANCIAL YEAR**ENTRIES**

The number of employees for whom the association or foundation has submitted a DIMONA declaration or are recorded in the personnel register during the financial year in the general personnel register

DEPARTURES

The number of employees with a in the DIMONA declaration indicated or in the general personnel register listed date of termination of the contract during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	3		3,0
305	4	2	5,6

INFORMATION WITH REGARD TO TRAINING RECEIVED BY EMPLOYEES DURING THE PERIOD**Total number of official advanced professional training projects at company expense**

Number of participating employees
 Number of training hours
 Net costs for the association or foundation
 of which gross costs directly linked to the training
 of which paid contributions and deposits in collective funds
 of which received subsidies (to be deducted)

Total number of less official and unofficial advance professional training projects at expense of the employer

Number of participating employees
 Number of training hours
 Net costs for the association or foundation

Total number of initial professional training projects at expense of the employer

Number of participating employees
 Number of training hours
 Net costs for the association or foundation

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

VALUATION RULES

1. Assets

The assets are valued at acquisition value. Additional costs, like non-deductible VAT, are activated. The acquisition value consists of the purchase price or manufacturing price.

Fixed assets

There is a distinction between:

- Formation expenses are charged against income
- Software and website: depreciation over 3 year
- Furniture: depreciation over 10 years
- Office appliances and software: depreciation over 2 to 5 years

Accounts receivable

Accounts receivable are valued at face value

Investments, cash and cash equivalents

Investments are valued at historical purchase price, increased with purchase costs such as bank costs, stock exchange taxes and brokerage.

2. Liabilities Debts

Debts are valued at face value.

3. Profit and loss accounts

Unrestricted grants and donor funds (grants and donor funds without any condition attached) are recognized as an income when payments are received.

Restricted grants and donor funds (often project-related grants) are recognized as an income when

- the management is of the opinion that it is likely that the conditions of the grant or the donor fund will be met, and
- the related costs are made. Restricted grants and donor funds are allocated to the financial year they are related to (based on the expenditure or time spent) regardless their payment. So, if costs occurred, but no funds were received, a receivable is expressed in the accounts. If funds have been received, but no costs occurred, a liability is expressed in the accounts.